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

In re:	:	Chapter 11
SUPERIOR ENERGY SERVICES, INC., *et al.*,[1]	:	Case No. 20-35812 (DRJ)
Reorganized Debtors.	:	(Jointly Administered)

REORGANIZED DEBTORS' OBJECTION TO
PROOF OF CLAIM NO. 475 (A1 24 HOUR TOWING & RECOVERY)

This is an objection to your claim. This objection asks the court to disallow the claim that you filed in this bankruptcy case. 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.

The above-captioned reorganized debtors (collectively, the "**Debtors**" or "**Reorganized Debtors,**" as applicable) respectfully state the following in support of this claim objection (this "**Objection**"):

RELIEF REQUESTED

1. By this Objection, the Reorganized Debtors seek entry of an order (the "**Order**"), substantially in the form attached hereto, disallowing the Disputed Claim (as defined below) in its entirety because a review of the Reorganized Debtors' books and records show that the Reorganized Debtors do not owe any amounts to the claimant on account of the Disputed Claim.

[1] The Reorganized Debtors in these cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, are: Superior Energy Services, Inc. (9388), SESI, L.L.C. (4124), Superior Energy Services-North America Services, Inc. (5131), Complete Energy Services, Inc. (9295), Warrior Energy Services Corporation (9424), SPN Well Services, Inc. (2682), Pumpco Energy Services, Inc. (7310), 1105 Peters Road, L.L.C. (4198), Connection Technology, L.L.C. (4128), CSI Technologies, LLC (6936), H.B. Rentals, L.C. (7291), International Snubbing Services, L.L.C. (4134), Stabil Drill Specialties, L.L.C. (4138), Superior Energy Services, L.L.C. (4196), Superior Inspection Services, L.L.C. (4991), Wild Well Control, Inc. (3477), and Workstrings International, L.L.C. (0390). The Reorganized Debtors' address is 1001 Louisiana Street, Suite 2900, Houston, Texas 77002.

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the Southern District of Texas (the "**Court**") has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157, and this Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 105(a) and 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "**Bankruptcy Code**"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), rule 3007-1(b) of the Bankruptcy Local Rules for the Southern District of Texas, and the Procedures for Complex Cases in the Southern District of Texas.

BACKGROUND

4. On December 7, 2020 (the "**Petition Date**"), the Debtors filed voluntary petitions for relief in this Court commencing cases (the "**Chapter 11 Cases**") under chapter 11 of the Bankruptcy Code. The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of the Chapter 11 Cases, is set forth in detail in the *Declaration of Westervelt T. Ballard, Jr.., Chief Financial Officer of the Debtors, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 8] (the "**First Day Declaration**"), filed on the Petition Date.

5. On January 15, 2021, the Debtors filed their *First Amended Joint Prepackaged Plan of Reorganization for Superior Energy Services, Inc. and Its Affiliate Debtors Under Chapter 11 of the Bankruptcy Code* [Docket No. 263] (as may be amended, modified, or supplemented, the "**Plan**"). On January 19, 2021, the Court entered the *Order (I) Approving Disclosure Statement and (II) Confirming the Plan of Reorganization for Hi-Crush Inc. and Its Affiliate Debtors Under*

Chapter 11 of the Bankruptcy Code [Docket No. 289] (the "**Confirmation Order**"). On February 2, 2021, the Plan was substantially consummated, and the Effective Date (as defined in the Plan) occurred. *See Notice of Effective Date and Entry of Order Approving the Disclosure Statement and Confirming the First Amended Joint Prepackaged Plan of Reorganization for Superior Energy Services, Inc. and its Affiliate Debtors Under Chapter 11 of the Bankruptcy Code* [Docket No. 317]. The Plan provides that the Reorganized Debtors are authorized to object to scheduled claims and proofs of claim and interests. *See* Plan Article VIII.

6. On the Petition Date, Debtor Superior Energy Services, Inc. (the "**Parent**") filed its schedules of assets and liabilities ("**Schedules**") and statements of financial affairs, pursuant to Bankruptcy Rule 1007. *See* Docket Nos. 24 & 25.

7. On December 8, 2020, the Court issued the *Order (I) Establishing (A) Bar Dates and (B) Related Procedures for Filing Proofs of Claim Against Superior Energy Services, Inc. and (II) Approving the Form and Manner of Notice Thereof* [Docket No. 88] (the "**Bar Date Order**") pursuant to which the Court, among other things, established January 7, 2021 at 5:00 p.m. (Prevailing Central Time) (the "**Parent Bar Date**"), as the deadline for all non-governmental entities[2] holding or wishing to assert a "claim" (as defined in section 101(5) of the Bankruptcy Code).

DISPUTED CLAIM

8. On January 8, 2021, A1 24 Hour Towing & Recovery (the "**Claimant**") filed a proof of claim for in the amount of $990.00 [Claim No. 475] (the "**Disputed Claim**"), a copy of which is attached hereto as **Exhibit A**.

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[2] The deadline for all governmental units asserting a "claim" (as defined in section 101(5) of the Bankruptcy Code) against the Reorganized Debtors that arose on or prior to the Petition Date to file written proof of such claim is June 7, 2021 at 5:00 p.m. (prevailing Central Time) (together with the Parent Bar Date, the "**Bar Dates**").

9. The Reorganized Debtors and their advisors, including Alvarez & Marsal North America, LLC ("**A&M**") and Latham & Watkins LLP ("**Latham**"), have been working diligently to review the proofs of claim filed in these cases, including any supporting documentation filed together with any proof of claim. As set forth herein and in the declaration of Jay Herriman, Managing Director, A&M (the "**Herriman Declaration**"), attached hereto as **Exhibit B**, the Reorganized Debtors have thoroughly reviewed their books and records and have determined that the Disputed Claim should be disallowed in its entirety because the Reorganized Debtors have no liability on such claim. Specifically, the Reorganized Debtors have no record of the vehicle identification number provided by the Claimant as the basis for the Disputed Claim.

10. Accordingly, the Reorganized Debtors request that the Court enter an order sustaining this Objection and disallowing the Disputed Claim in its entirety.

BASIS FOR RELIEF

11. Section 502(a) of the Bankruptcy Code provides, in pertinent part, as follows: "[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502. Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed if "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law . . . ." 11 U.S.C. § 502(b)(1).

12. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g.*, *In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). A proof of claim loses the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim's legal sufficiency. *See In re Fidelity Holding Co., Ltd.,* 837 F.2d 696, 698 (5th Cir. 1988).

Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *Id*. Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep't of Rev.*, 530 U.S. 15 (2000)).

13. Failure to disallow the Disputed Claim could result in the applicable claimants receiving unwarranted recoveries, to the detriment of creditors with legitimate claims. Moreover, disallowance of the Disputed Claim will enable the Reorganized Debtors to maintain a more accurate claims register.

RESERVATION OF RIGHTS

14. This Objection is without prejudice to the rights of the Reorganized Debtors or any other party in interest to object to the Disputed Claim on any grounds whatsoever, and the Reorganized Debtors expressly reserve all further substantive or procedural objections they may have.

[*Remainder of this page intentionally left blank.*]

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

Signed: April 27, 2021
Houston, Texas

Respectfully Submitted,

/s/ Timothy A. ("Tad") Davidson II

Timothy A. ("Tad") Davidson II (TX Bar No. 24012503)
Ashley L. Harper (TX Bar No. 24065272)
Philip M. Guffy (TX Bar No. 24113705)
HUNTON ANDREWS KURTH LLP
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Houston, Texas 77002
Tel: 713-220-4200
Fax: 713-220-4285
Email: taddavidson@HuntonAK.com
ashleyharper@HuntonAK.com
pguffy@HuntonAK.com

-and-

George A. Davis (admitted *pro hac vice*)
Keith A. Simon (admitted *pro hac vice*)
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Tel: 212-906-1200
Fax: 212-751-4864
Email: george.davis@lw.com
keith.simon@lw.com
george.klidonas@lw.com

Counsel for the Reorganized Debtors

CERTIFICATE OF SERVICE

I certify that on April 27, 2021, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Timothy A. ("Tad") Davidson II
Timothy A. ("Tad") Davidson II

Exhibit A

Proof of Claim

Your claim can be filed electronically on K
ID: 25543312 PIN: Xl5kOrsh

Claim #475 Date Filed: 1/8/2021

United States Bankruptcy Court for the Southern District of Texas

Indicate Debtor against which you assert a claim by checking the appropriate box below. (**Check only one Debtor per claim form.**)

- ☐ 1105 Peters Road, L.L.C. (Case No. 20-35819)
- ☐ Complete Energy Services, Inc. (Case No. 20-35815)
- ☐ Connection Technology, L.L.C. (Case No. 20-35820)
- ☐ CSI Technologies, LLC (Case No. 20-35811)
- ☐ H.B. Rentals, L.C. (Case No. 20-35821)
- ☐ International Snubbing Services, L.L.C. (Case No. 20-35822)
- ☐ ~~Pumpco Energy~~ Services, Inc. (Case No. 20-35818)
- ☐ SESI, L.L.C. (Case No. 20-35813)
- ☐ SPN Well Services, Inc. (Case No. 20-35817)
- ☐ Stabil Drill Specialties, L.L.C. (Case No. 20-35823)
- ☐ Superior Energy Services, Inc. (Case No. 20-35812)
- ☐ Superior Energy Services, L.L.C. (Case No. 20-35824)
- ☐ Superior Energy Services-North America Services, Inc. (Case No. 20-35814)
- ☐ Superior Inspection Services, L.L.C. (Case No. 20-35825)
- ☐ Warrior Energy Services Corporation (Case No. 20-35816)
- ☐ Wild Well Control, Inc. (Case No. 20-35826)
- ☐ Workstrings International, L.L.C. (Case No. 20-35827)

Official Form 410
Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

Part 1: Identify the Claim

NameID: 14872820

1. **Who is the current creditor?**
   A1 24 HOUR TOWING & RECOVERY
   Name of the current creditor (the person or entity to be paid for this claim)
   Other names the creditor used with the debtor Kalinec Towing Co Inc

2. **Has this claim been acquired from someone else?**
   ☒ No
   ☐ Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?**
   Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

   Where should notices to the creditor be sent?
   A1 24 HOUR TOWING & RECOVERY
   108 SAN JACINTO LANE
   BRYAN, TX 77803

   _____
   Address
   Contact phone _____
   Contact email _____

   Where should payments to the creditor be sent? (if different)
   _____
   Name
   _____
   Number Street
   _____
   City State ZIP Code
   _____
   Country
   Contact phone _____
   Contact email _____

   RECEIVED
   JAN 08 2021
   KURTZMAN CARSON CONSULTANTS

   Uniform claim identifier for electronic payments in chapter 13 (if you use one):
   _____

4. **Does this claim amend one already filed?**
   ☒ No
   ☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**
   ☒ No
   ☐ Yes. Who made the earlier filing? _____

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Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**
   - [x] No
   - [ ] Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ___ ___ ___ ___

7. **How much is the claim?**
   $ 990 00. **Does this amount include interest or other charges?**
   - [x] No
   - [ ] Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**
   Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
   Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
   Limit disclosing information that is entitled to privacy, such as health care information.
   Wrecker / Haul Services

9. **Is all or part of the claim secured?**
   - [x] No
   - [ ] Yes. The claim is secured by a lien on property.

   Nature of property:
   - [ ] Real estate: If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
   - [ ] Motor vehicle
   - [ ] Other. Describe: _____

   Basis for perfection: _____
   Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

   Value of property: $_____
   Amount of the claim that is secured: $_____
   Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amount should match the amount in line 7.)

   RECEIVED
   JAN 0 8 2021
   KURTZMAN CARSON CONSULTANTS

   Amount necessary to cure any default as of the date of the petition: $_____

   Annual Interest Rate (when case was filed)_____%
   - [ ] Fixed
   - [ ] Variable

10. **Is this claim based on a lease?**
    - [x] No
    - [ ] Yes. **Amount necessary to cure any default as of the date of the petition.** $_____

11. **Is this claim subject to a right of setoff?**
    - [x] No
    - [ ] Yes. Identify the property: _____

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12. **Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☒ No

☐ Yes. *Check all that apply:*

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$_____
☐ Up to $3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$_____
☐ Wages, salaries, or commissions (up to $13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$_____
☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$_____
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$_____
☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$_____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. **Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?**

☐ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

$_____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☑ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 12 31 2020
MM / DD / YYYY

Jana Raymond Legg
Signature

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JAN 08 2021
KURTZMAN CARSON CONSULTANTS

Print the name of the person who is completing and signing this claim:

Name: Jana (First name) Raymond (Middle name) Legg (Last name)

Title: Accounting

Company: Kalinec Towing Co Inc dba A-1 Towing
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 108 San Jacinto Lane
Number Street

Bryan (City) Tx (State) 77803 (ZIP Code) (Country)

Contact phone: 979-822-6043 Email: a1towingbryan@yahoo.com

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Texas Tow Ticket / Invoice



A-1 24hr

108 San Jacinto Lane
Bryan, Texas 77803
979.822.6043
888.900.8869
Fax: 979.823.3812

Invoice #	Tow Type	PO #	Customer	Driver : Melvin Johnson
365130	Owner's Consent	PUMP CO INC	CASH ACCOUNT	TDLR# :TOWIM13376
Date	Time	Authorized by	Auth. Phone #	Discount / No Charge
06/11/2019	11:00am	Owner's/Operator's Consent		

Bill to:

CASH ACCOUNT
108 San Jacinto Lane
Bryan, TX 77803

Vehicle Pick-up Location:
Courts Body Shop

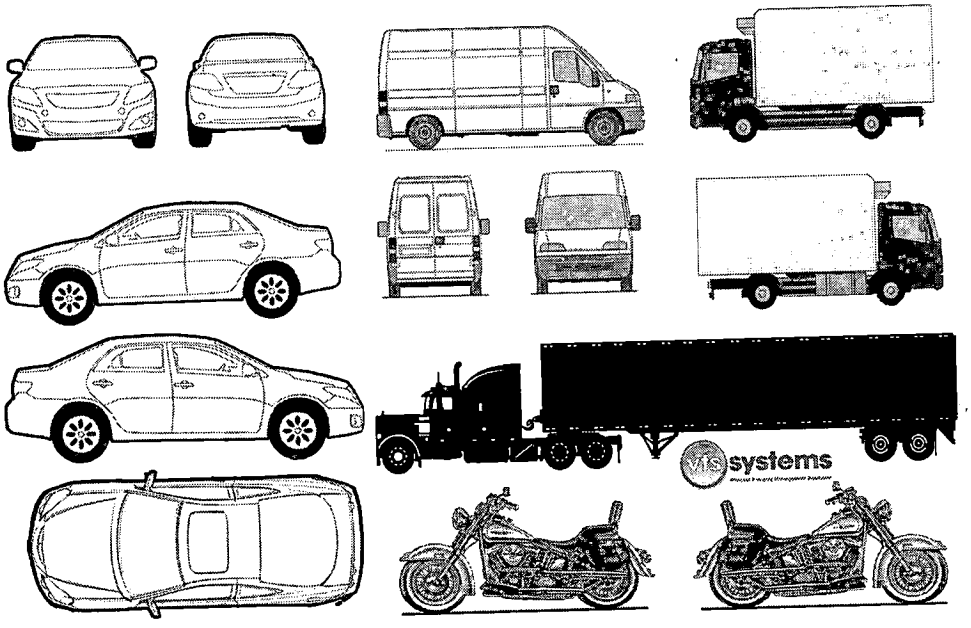
Vehicle Drop Destination:
Pump Cp Inc

Reason For Tow or Call Out:

Year	Make	Model	Color	Plate #	Vin #
2019	Ford	F-750	White	JHW8139	3FRXF7FGXBN628087

Tow Truck Plate #: T8665E	Tow Truck Unit # 25-Kenworth Wrecker	Mileage 0	Mileage 58
Federal ID #	Customer ID #	Free Miles 0	Free Miles 0
STATE TOW LICENSE # TDLR: 005653738C		Mile Rate $0.00	Mile Rate $5.00

Visual Vehicle Damage Report – X = Dent - 0 = Scratches



Mileage	$290.00
Hookup	$250.00
Charges(+)	$540.00
Discount(-)	$0.00
Sub Total	$540.00
Tax	$0.00
Total	$540.00
Paid	$0.00
Balance	$540.00

Registered Owner, Operator, or Customer Name: _____

Consent Tow Authorizing Signature: _____ Date: _____

*If law enforcement is called or notified regarding this incident, any subsequent tow operation is determined a **Law Enforcement Agency non-consent tow.** It is a violation of TDLR rules to convert or attempt to convert a non-consent tow to a consent tow, regardless of instructions given by vehicle owner or operator regarding vehicle destination. No owner/operator signature is required for a Law Enforcement Agency non-consent tow.*

Texas Tow Ticket / Invoice



A-1 24hr

108 San Jacinto Lane
Bryan, Texas 77803
979.822.6043
888.900.8869
Fax: 979.823.3812

Invoice #	Tow Type	PO #	Customer	Driver : Anthony Oehler
360639	Owner's Consent	PUMP CO	CASH ACCOUNT	TDLR# TOWIM4849
Date	Time	Authorized by	Auth. Phone #	Discount / No Charge
01/02/2019	05:00pm	Owner's/Operator's Consent		

Bill to:

CASH ACCOUNT
108 San Jacinto Lane
Bryan, TX 77803

Vehicle Pick-up Location:
18091 FM 244

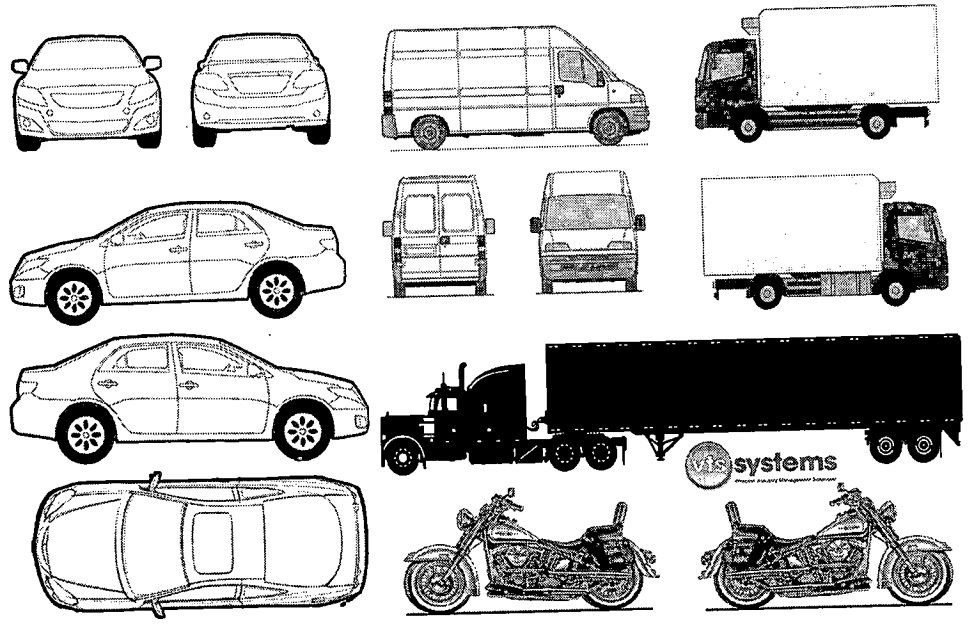
Vehicle Drop Destination:
W O

Reason For Tow or Call Out:

Year	Make	Model	Color	Plate #	Vin #
2019	Kenworth	Other	White	R386259	NA

Tow Truck Plate #:	Tow Truck Unit # 75 TON ROTATOR	Mileage 0	Mileage 0	Winch $450.00
Federal ID #	Customer ID #	Free Miles 0	Free Miles 0	
STATE TOW LICENSE # TDLR: 005653738C		Mile Rate $0.00	Mile Rate $0.00	

Visual Vehicle Damage Report – X = Dent - 0 = Scratches



Charges(+)	$450.00
Discount(-)	$0.00
Sub Total	$450.00
Tax	$0.00
Total	$450.00
Paid	$0.00
Balance	$450.00

Registered Owner, Operator, or Customer Name: _____

Consent Tow Authorizing Signature: _____ Date: _____

*If law enforcement is called or notified regarding this incident, any subsequent tow operation is determined a **Law Enforcement Agency non-consent tow**. It is a violation of TDLR rules to convert or attempt to convert a non-consent tow to a consent tow, regardless of instructions given by vehicle owner or operator regarding vehicle destination. No owner/operator signature is required for a Law Enforcement Agency non-consent tow.*

Exhibit B

Herriman Declaration

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

In re:	:	Chapter 11
SUPERIOR ENERGY SERVICES, INC., *et al.*,[1]	:	Case No. 20-35812 (DRJ)
Reorganized Debtors.	:	(Jointly Administered)

DECLARATION OF JAY HERRIMAN IN SUPPORT OF REORGANIZED DEBTORS' OBJECTION TO PROOF OF CLAIM NO. 475 (A1 24 HOUR TOWING & RECOVERY)

I, Jay Herriman, hereby declare under penalty of perjury:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, ("**A&M**"), a restructuring advisory services firm with numerous offices throughout the country.[2] I, along with my colleagues at A&M, have been engaged by the Reorganized Debtors to provide various restructuring and financial services. In my current position with the Reorganized Debtors, I am responsible for all claims management related matters. I am generally familiar with the Reorganized Debtors' day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Reorganized Debtors' liabilities and the amount

[1] The Reorganized Debtors in these cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, are: Superior Energy Services, Inc. (9388), SESI, L.L.C. (4124), Superior Energy Services-North America Services, Inc. (5131), Complete Energy Services, Inc. (9295), Warrior Energy Services Corporation (9424), SPN Well Services, Inc. (2682), Pumpco Energy Services, Inc. (7310), 1105 Peters Road, L.L.C. (4198), Connection Technology, L.L.C. (4128), CSI Technologies, LLC (6936), H.B. Rentals, L.C. (7291), International Snubbing Services, L.L.C. (4134), Stabil Drill Specialties, L.L.C. (4138), Superior Energy Services, L.L.C. (4196), Superior Inspection Services, L.L.C. (4991), Wild Well Control, Inc. (3477), and Workstrings International, L.L.C. (0390). The Reorganized Debtors' address is 1001 Louisiana Street, Suite 2900, Houston, Texas 77002.

[2] Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.

thereof owed to their creditors as of the Petition Date. I am above 18 years of age, and I am competent to testify.

2. I submit this declaration (this "**Declaration**") in support of the *Reorganized Debtors' Objection to Proof of Claim No. 475 (A1 24 Hour Towing & Recovery)* (the "**Objection**") and am directly, or by and through the Reorganized Debtors' advisors and personnel, familiar with the information contained therein and the Disputed Claim. I am authorized to submit this declaration on the Reorganized Debtors' behalf. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Reorganized Debtors' operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Reorganized Debtors' management, the Reorganized Debtors' employees or the Reorganized Debtors' advisors. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If I were called upon to testify, I could and would testify competently to the facts set forth in this Declaration on that basis.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Reorganized Debtors in the chapter 11 cases. In evaluating the Disputed Claim, the Reorganized Debtors and/or their advisors thoroughly reviewed the Reorganized Debtors' books and records and the Disputed Claim (as well as any supporting documentation) and have determined that the Disputed Claim should be disallowed in its entirety for the reasons set forth in the Objection. Failure to do so could result in such claimants receiving an unwarranted recovery—to the detriment of creditors with legitimate claims. Thus, I believe that disallowance of the Disputed Claim is appropriate.

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

Dated: April 27, 2021

Respectfully submitted,

/s/ Jay Herriman
Jay Herriman, Managing Director
Alvarez & Marsal North America, LLC

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

In re:	:	Chapter 11
SUPERIOR ENERGY SERVICES, INC., *et al.*,[1]	:	Case No. 20-35812 (DRJ)
Reorganized Debtors.	:	(Jointly Administered)

ORDER SUSTAINING REORGANIZED DEBTORS' OBJECTION TO PROOF OF CLAIM NO. 475 (A1 24 HOUR TOWING & RECOVERY)

Upon the objection (the "**Objection**")[2] of the above-captioned reorganized debtors (collectively, the "**Reorganized Debtors**") seeking entry of an order (this "**Order**") disallowing the Disputed Claim, all as more fully set forth in the Objection; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and the Court having reviewed the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or

[1] The Reorganized Debtors in these cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, are: Superior Energy Services, Inc. (9388), SESI, L.L.C. (4124), Superior Energy Services-North America Services, Inc. (5131), Complete Energy Services, Inc. (9295), Warrior Energy Services Corporation (9424), SPN Well Services, Inc. (2682), Pumpco Energy Services, Inc. (7310), 1105 Peters Road, L.L.C. (4198), Connection Technology, L.L.C. (4128), CSI Technologies, LLC (6936), H.B. Rentals, L.C. (7291), International Snubbing Services, L.L.C. (4134), Stabil Drill Specialties, L.L.C. (4138), Superior Energy Services, L.L.C. (4196), Superior Inspection Services, L.L.C. (4991), Wild Well Control, Inc. (3477), and Workstrings International, L.L.C. (0390). The Reorganized Debtors' address is 1001 Louisiana Street, Suite 2900, Houston, Texas 77002.

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

overruled; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Disputed Claim (Claim No. 475) is disallowed in its entirety.

2. Kurtzman Carson Consultants LLC, as claims 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. The Reorganized Debtors and Kurtzman Carson Consultants LLC are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

4. This Court shall retain exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: _____, 2021

_____
DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE