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6 Proposed General Bankruptcy Counsel for
7 Debtor and Debtor in Possession

8
9 UNITED STATES BANKRUPTCY COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 LOS ANGELES DIVISION

12
13 In re:
14 B&B Liquidating, LLC,
15
16 Debtor and Debtor in Possession.

Case No. 2:18-bk-11744-NB

Chapter 11

**DECLARATION OF KEITH PATRICK
BANNER REGARDING SUPPLEMENTAL
ELECTRONIC SERVICE ON (1)
SECURED TAX CLAIMANTS; AND (2)
CERTAIN TAXING AUTHORITIES**

Emergency Hearing on First Day Motions

Date: February 22, 2018

Time: 2:00 p.m.

Place: Courtroom 1545

255 E. Temple Street

Los Angeles, CA 90012

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22 I, Keith Patrick Banner, being fully sworn, hereby declare that the following is true to the
23 best of my knowledge, information and belief:

24 1. I am an attorney at Greenberg Glusker Fields Claman & Machtinger LLP,
25 proposed general bankruptcy counsel to B&B Liquidating, LLC, f/k/a B&B Bachrach, LLC, (the
26 “Debtor”). The facts herein contained are within my own personal knowledge and belief and I
27 could and would competently testify thereto if called upon to do so.
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1 2. On February 20, 2018, I served all the first day motion and related documents filed
2 by the Debtor in the above referenced case on February 19, 2018 and February 20, 2018 (Docket
3 Nos. 3, 4, 5, 6, 7, 8, 17, 21, 22, 23, 25, & 26) (collectively, the “First Day Motions”) on following
4 secured tax claimants, or their counsel, as applicable, that filed proofs of claim in the related case
5 of *In re Bachrach*, Case No. 2:17-bk-15292-NB (“*Bachrach*”) via email to the email address
6 featured on their corresponding proof of claim, as follows:

- 7 • Arlington County Treasurer’s Office (*Bachrach* Claim No. 36): Amber Shuman,
8 ashuman@arlingtonva.us;
- 9 • Prince George’s County, Maryland (*Bachrach* Claim No. 9): M. Evan Meyers,
10 Esq., EMeyers@mrrlaw.net;
- 11 • Dallas County, Texas (*Bachrach* Claim No. 3): Beth Weller, Esq.,
12 BethW@lgbs.com;
- 13 • City of Frisco (*Bachrach* Claim No. 4): Beth Weller, Esq., BethW@lgbs.com; and
14 • Harris County, Texas (*Bachrach* Claim No. 8): Beth Weller, Esq.,
15 BethW@lgbs.com.

16 3. On February 21, 2018, I served the following documents: (i) *Emergency Motion*
17 *for Order (1) Authorizing the Debtor to Pay Pre-Petition Sales, Use and Similar Taxes in the*
18 *Ordinary Course of Business; and (2) Directing Banks and Financial Institutions to Honor and*
19 *Process Checks and Transfers Related Thereto* [Docket No. 5] (the “Sales Tax Motion”); (ii) the
20 *Notice of Filing of, and Hearings on Emergency “First Day Motions”*[Docket No. 26]; (iii)
21 *Declaration of Brian Lipman in support of First Day Motions* [Docket No. 25]; and (iv) the
22 *Declaration of Brian Allen of Clear Thinking Group LLC, Financial Advisor to the Debtor in*
23 *support of First Day Motions* [Docket No. 23] on certain Taxing Authorities (as defined in the
24 Sales Tax Motion) that filed a proof of claim in the *Bachrach* case, via facsimile or email, as
25 reflected on Exhibit 1 attached hereto.

26 4. I understand that some recipients of certain First Day Motions, as to which only
27 P.O. Box addresses were known, were served by USPS Express Mail on February 20, 2018 (*See*
28 Certificate of Service at Docket No. 30), but delivery was not guaranteed by February 21, 2018

1 (as opposed to the noticed parties served via FedEx which were guaranteed delivered by February
2 21, 2018). Attached hereto as Exhibit 2 is a list of those parties served only via USPS Express
3 Mail to P.O. Boxes, which consists of certain Taxing Authorities, Utility Companies, and Banks.

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5 I declare under penalty of perjury under the laws of the United States that the foregoing is
6 true and correct. Executed at Los Angeles, California on this 22nd day of February, 2018.

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KEITH PATRICK BANNER

GREENBERG GLUSKER FIELDS CLAMAN
& MACHTINGER LLP
1900 Avenue of the Stars, 21st Floor
Los Angeles, California 90067-4590

Exhibit 1

Claimant	Email
Franchise Tax Board	Fax (916) 845-9799
Los Angeles County Tax Treasurer	bankruptcy@ttc.lacounty.gov
Fulton County Tax Commissioner	Fax 404 730-6154
Tennessee Department of Revenue	Sherry.Grubbs@tn.gov
Indiana Department of Revenue	tnichols@dor.in.gov
Collin County Tax Assessor	bankruptcy@gmigr.com
Lake County Treasurer	Katonpx@lakecountyin.org
Gwinnett County Tax Commissioner	TaxcommissionerE-Bankruptcy@gwinnettcounty.com
Marion County Treasurer	kmeyers@indy.gov
Texas Comptroller of Public Accounts	bankruptcy@oag.texas.gov
City of Memphis	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Wisconsin Department of Revenue	Hiram.cutting@wisconsin.gov
Michigan Department of Revenue	Fax 517 335-0158
Missouri Department of Revenue	cdca@dor.mo.gov; heather.mcdonald@dor.mo.gov
City of Los Angeles Office of Finance	Wendy.Loo@lacity.org

Exhibit 2

P.O. Box Notice Recipients

Creditor Type	Name1	Address	City	State	Zip
5 - Taxing Authorities	CITY OF TROY - TAX	P O BOX 554754	DETROIT	MI	48255
5 - Taxing Authorities	COBB COUNTY TAX COMMISSIONER	PO BOX 100127	MARIETTA	GA	30061-7027
5 - Taxing Authorities	GEORGIA DEPT OF REVENUE	PO BOX 105408	ATLANTA	GA	30348-5408
5 - Taxing Authorities	JOHN R AMES CTASTATE OF TEXAS	PO BOX 139066 TEXAS	DALLAS	TX	75313-9066
5 - Taxing Authorities	VIRGINIA DEPT OF REVENUE	PO BOX 1500	RICHMOND	VA	23218-1500
5 - Taxing Authorities	NEW YORK DEPT OF REVENUE	PO BOX 15168	ALBANY	NY	12212-5168
5 - Taxing Authorities	ILLINOIS DEPT OF REVENUE	PO BOX 19053	SPRINGFIELD	IL	62794-9053
5 - Taxing Authorities	METROPOLITAN TRUSTEE	PO BOX 305012	NASHVILLE	TN	37230-5012
5 - Taxing Authorities	HOUSTON TEXAS TAX ASSESSOR	PO BOX 4622	HOUSTON	TX	77210-4622
5 - Taxing Authorities	CITY OF NOVI - TAX PROCESSING	PO BOX 674258	DETROIT	MI	48267-4258
5 - Taxing Authorities	CALIFORNIA BOARD OF EQUALIZATION	PO BOX 942879	SACRAMENTO	CA	94279
5 - Taxing Authorities	NEW JERSEY DEPT OF REVENUE	PO BOX 999	TRENTON	NJ	08646-0999
6 - Utilities	SPECTROTEL	P O BOX 1949	NEWARK	NJ	07101-1949
6 - Utilities	GRANITE COMMUNICATIONS	P O BOX 983119	BOSTON	MA	02298-3119
6 - Utilities	PSE AND G	PO BOX 14444	NEW BRUNSWICK	NJ	08906
6 - Utilities	EARTHLINK	PO BOX 2252	BIRMINGHAM	AL	35246-1058
6 - Utilities	LADWP	PO BOX 30808	LOS ANGELES	CA	90030-0808
6 - Utilities	AT AND T	PO BOX 5001	CAROL STREAM	IL	60197
6 - Utilities	TIME WARNER CABLE	PO BOX 60074	CITY OF INDUSTRY	CA	91716-0074
6 - Utilities	COMED	PO BOX 6111	CAROL STREAM	IL	60197
6 - Utilities	RELIANT ENERGY	PO BOX 650475	DALLAS	TX	75265
8 - Cash Management Banks/ Payment Processors	BANK OF AMERICA	PO BOX 15284	WILMINGTON	DE	19850
8 - Cash Management Banks/ Payment Processors	CAPITAL ONE	PO BOX 17219	BALTIMORE	MD	21297
8 - Cash Management Banks/ Payment Processors	JPMORGAN CHASE	PO BOX 65732	SAN ANTONIO	TX	78265-9751

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
1900 Avenue of the Stars, 21st Fl. Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled (*specify*): **DECLARATION OF KEITH PATRICK BANNER REGARDING SUPPLEMENTAL ELECTRONIC SERVICE ON (1) SECURED TAX CLAIMANTS; AND (2) CERTAIN TAXING AUTHORITIES** will be served or was served (**a**) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (**b**) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) February 22, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) February 22, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) February 22, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

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

<u>February 22, 2018</u>	<u>Sherry Harper</u>	<u>/s/ Sherry Harper</u>
<i>Date</i>	<i>Printed Name</i>	<i>Signature</i>

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- Brian L Davidoff bdavidoff@greenbergglusker.com,
calendar@greenbergglusker.com;jking@greenbergglusker.com
- John P Dillman houston_bankruptcy@publicans.com
- Brian D Huben hubenb@ballardspahr.com, carolod@ballardspahr.com
- Dare Law dare.law@usdoj.gov, Kenneth.g.lau@usdoj.gov,Alvin.mar@usdoj.gov,ron.maroko@usdoj.gov
- Leo D Plotkin lplotkin@lsl-la.com, hpetrilli@lsl-la.com;dsmall@lsl-la.com
- Ronald M Tucker rtucker@simon.com, cmartin@simon.com;psummers@simon.com;Bankruptcy@simon.com
- United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.