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10 Siena Lending Group, LLC

11 UNITED STATES BANKRUPTCY COURT
12 CENTRAL DISTRICT OF CALIFORNIA
13 LOS ANGELES DIVISION

14 In re:

15 B&B LIQUIDATING, LLC,

16 Debtor and Debtor in Possession.

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

18 Chapter 11

19 **OPPOSITION OF SECURED
20 LENDER SIENA LENDING GROUP,
21 LLC TO MOTION OF STARWOOD
22 RETAIL PARTNERS LLC AND THE
23 FORBES COMPANY FOR AN
24 ORDER (1) ALLOWING AS AN
25 ADMINISTRATIVE EXPENSE
26 POST-PETITION RENT AND LEASE
27 CHARGES UNDER 11 U.S.C. §§
28 365(d)(3) AND 503(b) AND (2)
COMPELLING IMMEDIATE
PAYMENT**

**DECLARATIONS OF MICHAEL
ZIELINSKI AND LEO D. PLOTKIN
IN SUPPORT THEREOF**

Date: November 6, 2018
Time: 2:00 p.m.
Ctrm: 1545

1 **I. INTRODUCTION**

2 Starwood Retail Partners, LLC (“Starwood”) and The Forbes Company (“Forbes”) seek
3 in their combined motion to compel Siena Lending Group, LLC (“Siena”) to pay additional
4 administrative rent for two retail locations from which Debtor conducted liquidation sales. The
5 motion should be denied for the following reasons:

- 6 • Both Starwood and Forbes failed to offer competent evidence to support the
7 calculation of their claims, relying upon specially prepared single-page charts, not
8 business records, and conclusory declarations to establish amounts allegedly due.
9 They therefore failed to sustain their burden to prove up their claims.
- 10 • Further, Starwood’s \$52,000 claim is based primarily on “overage”—rent over
11 and above the base rent that Siena already paid and which constitutes a percentage
12 of the proceeds of the liquidation sales. Starwood offered no evidence, much less
13 sustained its burden to prove, that it is entitled to such overage, the amount of
14 such overage, or any other component of its claim.
- 15 • Siena paid the vast majority of Forbes’s claim, but disputes the remaining \$6,100
16 claimed due primarily because of a disagreement as to the lease’s termination date
17 and lack of supporting evidence. Although Debtor noticed a lease rejection date of
18 August 29, 2018, Debtor was in effect locked out of the mall location on the night
19 of August 26, and returned keys and possession the following day. Rent therefore
20 should be prorated to August 27, not August 29.
- 21 • Starwood and Forbes also did not argue, much less establish, a basis for Siena’s
22 responsibility for administrative rent in excess of that which Siena already paid.
23 While Bankruptcy Code Section 506(c) (which these landlords did not even cite)
24 authorizes surcharge of a secured lender’s collateral for the reasonable and
25 necessary costs of preserving and disposing of such collateral, Starwood and
26 Forbes offered no evidence or even argument that the sales overage and other
27 charges they seek from Siena met Section 506(c)’s standards.

28 For each of these reasons, the motion should be denied.

1 **II. BACKGROUND**

2 As Debtor’s post-petition lender, Siena agreed to fund the expenses of the liquidation
3 sales during the course of this bankruptcy case pursuant to the terms of the financing stipulation
4 and the budget incorporated therein. As the liquidation sales were concluding, Siena sought and
5 obtained relief from stay to foreclose upon its remaining collateral.

6 As part of the resolution of such motion, the parties agreed on a procedure to resolve the
7 administrative rent claims by Debtor’s landlords. Specifically, the parties agreed, and the Court
8 ordered, that Siena pay the portions of the landlords’ claims that Siena did not dispute within
9 seven days of entry of the order granting relief, and that the landlords had the right to initiate a
10 contested motion in lieu of an adversary proceeding to obtain a determination of Siena’s
11 obligation to pay disputed portions of such claims. [Docket 220 at p. 3, ¶ 16.3.] The instant
12 motion is one of two such motions filed by Debtor’s landlords. (Siena reached a settlement of the
13 claim of a third landlord prior to the filing of a motion on such claim.)

14 Siena reviewed the claims of Starwood and Forbes and paid the portions thereof that it
15 did not dispute. [Declaration of Michael Zielinski (“Zielinski Dec.”), ¶¶ 3-5.] Starwood and
16 Forbes thereafter invoked the dispute resolution procedures of the order granting relief from stay
17 and filed their motion to obtain the Court’s determination of the validity of its administrative
18 claim for additional rent.

19 **III. THE LANDLORDS FAILED TO ESTABLISH THAT ANY ADDITIONAL**
20 **ADMINISTRATIVE RENT IS DUE**

21 Starwood and Forbes claim entitlement to almost \$60,000 of additional rent as an
22 administrative expense under 11 U.S.C. §§ 365(d)(3)¹ and 503(b)². However, they failed to
23 submit competent evidence supporting the existence of such claims or the manner in which the
24 charges incorporated within the claims were calculated. These landlords have not provided the
25 Court with any business records establishing the amount of rent and other charges claimed due,
26

27 ¹ Section 365(d)(3) generally requires the trustee (or debtor-in-possession) to perform Debtor’s obligations under
28 any unexpired lease of nonresidential real property until such lease is assumed or rejected..

² Section 503(b) authorizes the Court, after notice and a hearing, to award administrative expenses for, among other
 things, the “actual, necessary costs and expenses of preserving the estate”

1 or any information concerning the calculation of the overage component of Starwood’s claim—
2 not even the sales figures on which the percentage overage purportedly was calculated. Instead,
3 they each offer only a one page chart (obviously prepared only for purposes of the motion and
4 not any sort of recognized business record) that purports to set forth its claim. Starwood and
5 Forbes failed to submit declarations properly authenticating the chart or otherwise establishing
6 their claim. (See Evidentiary Objections filed concurrently herewith.) Further, they provide no
7 authority that would permit them to recover the 10% interest that they seek.

8 Starwood and Forbes unquestionably have the burden to prove up their administrative
9 expense claim under Section 503(b), which requires notice and a hearing before the Court can
10 authorize payment of the expense. As stated in *In Re Cook Inlet Energy LLC*, 583 B.R. 494 (9th
11 Cir. B.A.P. 2018), where the court was distinguishing the burden borne by an administrative
12 claimant under Section 503(b) from that of a general unsecured creditor filing a proof of claim:

13 [A]n administrative claimant must present its claim at a noticed hearing
14 and, like any other moving party, bear the burden of persuasion by a
15 preponderance of the evidence to meet the strict standards set, keeping in
16 mind the policy behind the allowance of such claims.

17 *In Re Cook Inlet Energy LLC*, 583 B.R. at 501.

18 Accordingly, Starwood and Forbes were required to adduce competent evidence not only
19 establishing the nature and amount of their claims, but also that the components of the claims
20 constituted actual and necessary costs of preserving the estate under Section 503(b). The
21 landlords proffered no admissible evidence on these issues.

22 Starwood and Forbes must bear the burden of proof on their claim under Section
23 365(d)(3) as well. Given that the parties agreed that the disputed portion of the administrative
24 rent claims would be determined by motion, the landlords bear the burden of persuasion “like
25 any other moving party”. *In re Cook Inlet Energy*, 583 B.R. at 501. As stated by the Ninth
26 Circuit Bankruptcy Appellate Court in that case, because administrative priority claims under
27 Section 503(b)(1)(A) “must be presented to the court by motion, they are not deemed allowed as
28 priority claims.” *Id.*

1 By parity of reasoning, as moving parties Starwood and Forbes have the burden to prove
2 their administrative rent claims under Section 365(d)(3), which also are being presented by way
3 of a motion to the Court requiring notice and a hearing. In light of their failure to meet their
4 burden of proof, or indeed to adduce sufficient evidence supporting the nature and amount of
5 their claims under Sections 503(b) and 365(d)(3), the motion should be denied.

6 **IV. STARWOOD IS NOT ENTITLED TO OVERAGE RENT**

7 Starwood's claim, even if considered, must be rejected for a second and independent
8 reason. The vast majority of Starwood's claim is for overage—a percentage of the liquidation
9 sale proceeds from the Southlake Mall store over and above the base rent that Siena already paid.
10 Siena agreed only to pay the base rent for the stores from which the liquidation sales were
11 conducted in accordance with Debtor's budget. Notably, the occupancy expenses in that budget
12 were premised upon base rent only, and not a windfall in the form of a percentage of the
13 proceeds of the liquidation. The concept of additional rent in the form of sales overage was never
14 raised or discussed during negotiations over the financing stipulation and associated budget.
15 [Declaration of Leo D. Plotkin, ¶¶ 2-3.]

16 Moreover, the Starwood lease does not contemplate that overage would be due on
17 liquidation sales. To the contrary, the lease provides:

18 No auction, liquidation, going out of business, fire or bankruptcy sale may
19 be conducted or advertised by sign or otherwise in the Premises.

20 [Lease, p. 13 (Docket 225-1).]

21 Since the lease prohibited Debtor from conducting a liquidation sale from the Southlake
22 Mall store, the parties could not have intended that the overage provision would apply to a
23 liquidation sale. Accordingly, Starwood is not entitled to a windfall in the form of a substantial
24 percentage of the gross proceeds of the liquidation sale conducted in its store.

25 **V. FORBES PREMATURELY TERMINATED DEBTOR'S POSSESSION**

26 Although Siena paid the vast majority of the Forbes claim, Forbes nonetheless demands
27 an additional \$6,100 of prorated rent and utilities. Although Forbes failed to provide sufficient
28 evidentiary support for the claim, which compels denial of the claim for that reason alone, the

1 unauthenticated chart on which the claim is based discloses that Forbes erroneously calculates
2 charges based upon an August 29, 2018 lease rejection date.

3 Although Debtor gave notice of an August 29 rejection date, the Somerset Collection
4 North mall in which the store was located covered the windows on the night of August 26.
5 Debtor therefore returned possession and the keys on August 27. [Zielinski Dec., ¶ 4; Ex. 1 to
6 Zielinski Dec.] The charges—if recoverable at all—should be prorated to August 27, not August
7 29.

8 **VI. THE LANDLORDS ALSO FAILED TO ESTABLISH THAT SIENA, A SECURED**
9 **LENDER, IS RESPONSIBLE FOR PAYMENT OF THE ADDITIONAL**
10 **ADMINISTRATIVE RENT CLAIM**

11 The motion by Starwood and Forbes is silent as to the basis on which they attempt to
12 impose on Siena the burden of paying additional administrative rent. Rather, the cases they cite
13 concern the *debtor's* obligation to pay administrative expenses. They provide no authority or
14 argument whatsoever that Siena, a secured creditor, can be compelled to pay such a claim.

15 Starwood and Forbes may belatedly argue that such amounts can be recovered from
16 Siena under 11 U.S.C. § 506(c), which provides:

17 (c) The trustee may recover from property securing an allowed secured
18 claim the reasonable, necessary costs and expenses of preserving, or
19 disposing of, such property to the extent of any benefit to the holder of
20 such claim, including the payment of all ad valorem property taxes with
21 respect to the property.

22 Preliminarily, it should be noted that Siena agreed, as a condition of the order granting
23 relief from stay, not to argue that the lack of any collateral remaining to surcharge constituted a
24 defense to the landlords' motions.³ However, the landlords nonetheless had the burden to
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26 ³ Accordingly, the order granting relief from stay provides in relevant part:

27 Siena shall not raise as a defense to such motion that the landlords' remedy is
28 limited to surcharging Siena's collateral, and shall pay any amounts that the Court
determines Siena is required to pay the landlords within seven days of the entry of
a final order on such contested motion or as otherwise may be agreed by the parties
in writing. [Docket 220 at p. 3, ¶ 16.3.]

1 demonstrate that the disputed portions of their claims met Section 506(c)'s requirements. In
2 order to be entitled to such surcharge, they must demonstrate that the amounts they seek
3 constitute *reasonable* and *necessary* costs of preserving or disposing of the collateral. Siena may
4 not be charged with such expense unless it either consented to or caused Debtor's incurring the
5 expense or was directly benefitted by the expense. *In Re Compton Impressions, Ltd.*, 217 F.3d
6 1256, 1260 (9th Cir. 2000).

7 As demonstrated above, Siena certainly did not consent to pay the sales overage, which
8 constitutes the majority of Starwood's claim. Nor have the landlords established that Siena
9 consented to or caused the other charges they claim. The consent element is lacking.

10 Moreover, Siena was not directly benefitted by Starwood's attempt to capitalize upon the
11 store closing sales and obtain additional rent generated by such sales, and neither landlord has
12 established that Siena benefited from any other charges. The landlords therefore failed to
13 establish a basis for surcharge under Section 506(c). As stated in *In Re Debbie Reynolds Hotel &*
14 *Casino, Inc.*, 255 F.3d 1061 (9th Cir. 2001):

15 [T]he party seeking the surcharge must prove that its expenses were
16 reasonable, necessary and provided a quantifiable benefit to the secured
17 creditor. [Citation omitted.] This is not an easy standard to meet. It is the
18 party seeking the surcharge that has the burden of showing a "concrete"
19 and "quantifiable" benefit. The § 506 recovery is limited to the amount of
20 the benefit actually proven. [Citation omitted.] . . . [A] party seeking a
21 surcharge faces an onerous burden of proof

22 *In Re Debbie Reynolds Hotel & Casino, Inc.*, 255 F.3d at 1068.

23 Starwood and Forbes failed even to raise the Section 506(c) surcharge issue, much less
24 attempt to meet their burden to prove that the additional expenses they seek to extract from Siena
25 met Section 506(c)'s requirements. For this additional reason, the motion should be denied.

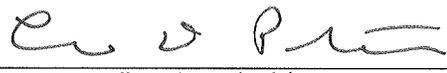
26 VII. CONCLUSION

27 Starwood and Forbes have failed completely to demonstrate their entitlement to, and the
28 nature and amount of, any additional administrative rent purportedly due or to articulate any

1 rational basis to require Siena to pay any further expenses of Debtor's operations. Their motion
2 should be denied in its entirety.

3 DATED: October 23, 2018

LEO D. PLOTKIN
LEVY, SMALL & LALLAS
A Partnership Including Professional Corporations

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6 By: 
Leo D. Plotkin
7 Attorneys for Secured Lender
Siena Lending Group, LLC

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DECLARATION OF MICHAEL ZIELINSKI

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I, Michael Zielinski, declare:

1. I am employed by Siena Lending Group, LLC (“Siena”) as its Senior Vice President, Account Management. I have personal, first-hand knowledge of each and every fact set forth in this declaration and, if called upon to testify thereto as a witness, I could and would do so competently.

2. I was primarily responsible for managing the financing relationship between Siena and B&B Liquidating, LLC (“Debtor”) throughout the instant Chapter 11 proceeding. My duties included closely monitoring Debtor’s expenditure of funds to ensure that only expenses authorized under the agreed-upon budget were being paid by Debtor. These expenses included occupancy expenses for the various retail stores from which Debtor conducted its liquidation sales.

3. As the liquidation sales were winding down, Debtor’s landlords requested payment of various rental charges through the date that the underlying leases were deemed rejected. I was responsible for reviewing, on Siena’s behalf, such claims to determine whether they were properly payable under the terms of the financing stipulation. I requested evidentiary backup for the claims, which in many cases was not forthcoming. After carefully reviewing such claims, where there was sufficient evidentiary backup for the claim and I determined that such claim was appropriately payable as an administrative expense for which Siena was responsible under the financing stipulation, I arranged for the claim to be paid.

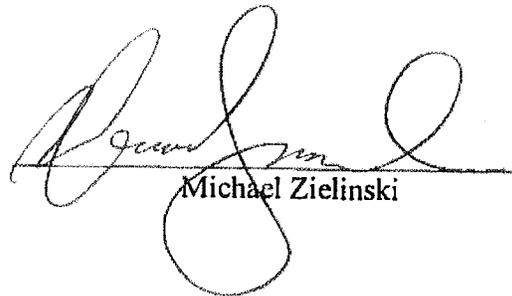
4. I reviewed the claims of Starwood Retail Partners, LLC (“Starwood”) and The Forbes Company (“Forbes”) consistent with the practice described above. Following entry of the order granting relief from stay, I arranged for Siena’s payment of the amounts that Siena did not dispute. On September 19, 2018, Siena paid Forbes the sum of \$31,940.42, representing the majority of its claim. Siena disputes the balance of Forbes’s claim in the sum of \$6,112.28 for which Forbes submitted insufficient backup to support the claim. Further, the instant motion to compel payment of such claim is unsupported by any such evidence. Moreover, Forbes prorated the rent and other charges through August 29, 2018. It is my understanding from Debtor that the

1 mall in which the Forbes store is located covered the windows of the store the night of August
2 26, and that Debtor therefore vacated and delivered possession to Forbes on August 27. Attached
3 as Exhibit 1 to this declaration is a true copy of an email I received from Brian Lipman, Debtor's
4 president, relating these facts. As a result, I believe that Siena has paid Forbes all that it is
5 required to pay under the terms of the financing stipulation.

6 5. On September 25, 2018, Siena paid Starwood the sum of \$1,854.42 for the
7 undisputed portion of its claim. The majority of the claim's balance, which Siena disputes,
8 constitutes "overage", which I understand is a percentage of the proceeds of the liquidation sales
9 conducted at Starwood's Southgate Mall location over and above the base rent that Siena paid.
10 Siena never agreed, and would never have agreed, to pay overage, and Debtor's budget attached
11 to the financing stipulation did not include payment of any such overage. Further, I never
12 received from Starwood sufficient evidentiary backup for its claim, and the instant motion to
13 compel payment of such claim is unsupported by any such evidence. I believe that Siena has paid
14 Starwood all that it is required to pay under the terms of the financing stipulation.

15 Executed this 23rd day of October, 2018 at Stamford, Connecticut.

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

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Michael Zielinski

From: blipman@bachrach.com
Sent: Friday, September 7, 2018 9:17 AM
To: Huben, Brian D.
Cc: Davidoff, Brian; Banner, Keith; Leo Plotkin; Steven Sanicola; Michael Zielinski; Cynthia Lapensee
Subject: Re: August rent for Forbes

My question remains

Why did the ILL not abide by the rejection notice and close us out 2 days early and worse expects to be paid for the 2 days

This landlord has a habit of unlawful lock outs

Sent from my iPhone

On Sep 7, 2018, at 12:06 PM, Huben, Brian D. <HubenB@ballardspahr.com> wrote:

Under the Debtor's own lease rejection notice (copy attached), the effective date of rejection is August 29, 2018.

Brian D. Huben

Ballard Spahr
LLP

2029 Century Park East, Suite 800
Los Angeles, CA 90067-2909
424.204.4353 DIRECT
424.204.4350 FAX

hubenb@ballardspahr.com
VCARD

www.ballardspahr.com

From: blipman@bachrach.com <blipman@bachrach.com>
Sent: Friday, September 7, 2018 8:38 AM
To: Cynthia Lapensee <clapensee@theforbescompany.com>
Cc: Steven Sanicola <ssanicola@sienalending.com>; Michael Zielinski <mzielinski@sienalending.com>;
Huben, Brian D. (LA) <HubenB@ballardspahr.com>
Subject: Re: August rent for Forbes

Then why did you block us out prior to the rejection date
I will defer to our counsel

Sent from my iPhone

On Sep 7, 2018, at 9:57 AM, Cynthia Lapensee <clapensee@theforbescompany.com> wrote:

You are incorrect; payment is due through the Lease Rejection date of 8/29/18.

THE FORBES COMPANY

Cynthia Lapensee | Manager of Lease Administration
clapensee@theforbescompany.com
100 Galleria Officentre, Suite 427, Southfield, MI 48034
P: 248.827.4600 | F: 248.827.1379
To experience The Forbes Company please visit: www.theforbescompany.com

From: blipman@bachrach.com <blipman@bachrach.com>
Sent: Friday, September 07, 2018 8:35 AM
To: Cynthia Lapensee <clapensee@theforbescompany.com>
Cc: Steven Sanicola <ssanicola@sienalending.com>; Michael Zielinski <mzielinski@sienalending.com>; Brian Huben (hubenb@ballardspahr.com) <hubenb@ballardspahr.com>
Subject: Re: August rent for Forbes

I have just checked and I am advised that the mall covered the windows on the night if the 26 and we returned the space and keys at the end of the day on the 27 which is why the August rent is calculated through the 27

Sent from my iPhone

On Sep 7, 2018, at 8:05 AM, Cynthia Lapensee <clapensee@theforbescompany.com> wrote:

This is not correct – post-petition is through 8/29/18 (not 8/27/18), plus Tenant owes August electric as well. See attached statement (which includes previous bankruptcy amounts yet unpaid).

Please advise when payment will be made.

THE FORBES COMPANY

Cynthia Lapensee | Manager of Lease Administration
clapensee@theforbescompany.com
100 Galleria Officentre, Suite 427, Southfield, MI 48034
P: 248.827.4600 | F: 248.827.1379
To experience The Forbes Company please visit: www.theforbescompany.com

From: Brian Lipman <blipman@bachrach.com>
Sent: Thursday, September 06, 2018 3:47 PM
To: Cynthia Lapensee <clapensee@theforbescompany.com>
Cc: Steven Sanicola <ssanicola@sienalending.com>; Michael Zielinski <mzielinski@sienalending.com>
Subject: August rent for Forbes

Cynthia

Hope you are well , I have attached a final reconciliation for the August rent payment to submit to Siena ,however we would like you to sign off on the calculation prior to sending it for funding .

Please review and advise .

Brian Lipman
President
Bachrach

phone: 323431.4100 ext 106
cell: 818.262.6424

<store 64 August rent calculation corrected.xlsx>

<SN_Bachrach - SOA 9.7.18.pdf>

<Bachrach - Lease Rejection Notice No. 7.pdf>

DECLARATION OF LEO D. PLOTKIN

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I, Leo D. Plotkin, declare:

1. I am an attorney at law duly licensed to practice before this Court and all courts of the State of California and, through my professional corporation, am a partner of Levy, Small & Lallas, A Partnership Including Professional Corporations, attorneys for Secured Lender Siena Lending Group, LLC (“Siena”) in this action. I have personal, first-hand knowledge of each and every fact set forth in this declaration and, if called upon to testify thereto as a witness, I could and would do so competently.

2. I have been primarily responsible for Siena’s representation throughout the course of this bankruptcy case. Among other things, I negotiated the terms and conditions of the post-petition financing provided by Siena to Debtor, including the negotiation of the financing stipulation. At no time before issuance of the financing orders did any landlord claim the right to receive a percentage of the liquidation sales conducted in their stores in addition to the base rent, which some landlords refer to as sales overage. During the negotiation of Debtor’s budget, the occupancy expenses were estimated based solely upon the base rent specified in the leases, and did not include any provision for sales overage.

3. I understand that the concept of including a sales overage provision in Debtor’s leases was intended to permit the landlords to share in Debtor’s success if, during the course of its normal business operations, its sales increased over a designated level. Given the nature of a going out of business sale, where the entire inventory is being liquidated, thereby artificially increasing the level of gross sales, I would never have agreed to a provision of the financing stipulation or budget that would require Siena to pay a sales overage to the landlords, and would have strongly advised Siena not to agree to such a provision. I am confident that Siena in fact would not have made the post-petition loan had it been required to effectively pay an additional

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1 liquidation fee to the landlords based on a percentage of sales over and above what it was already
2 paying to the liquidation consultants.

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

5 Executed this 23rd day of October, 2018 at Los Angeles, California.

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Leo D. Plotkin

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:
815 Moraga Drive, Los Angeles, California 90049

A true and correct copy of the foregoing document entitled (*specify*): **OPPOSITION OF SECURED LENDER SIENA LENDING GROUP, LLC TO MOTION OF STARWOOD RETAIL PARTNERS LLC AND THE FORBES COMPANY FOR AN ORDER (1) ALLOWING AS AN ADMINISTRATIVE EXPENSE POST-PETITION RENT AND LEASE CHARGES UNDER 11 U.S.C. §§ 365(d)(3) AND 503(b) AND (2) COMPELLING IMMEDIATE PAYMENT; DECLARATIONS OF MICHAEL ZIELINSKI AND LEO D. PLOTKIN IN SUPPORT THEREOF**

will be served or was served 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 **10/23/2018**. 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:

Brian L Davidoff on behalf of Debtor B&B Liquidating, LLC - bdavidoff@greenbergglusker.com,
calendar@greenbergglusker.com; jking@greenbergglusker.com

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On **10/23/2018**, 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.

Rommel Mapa, Donlin, Recano & Company, Inc., 6201 15th Avenue, Brooklyn, NY 11219
TN Dept. of Revenue, c/o TN Atty. General's Office, BK Division, PO Box 20207, Nashville, TN 37202-0207

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*) _____, 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.

10/23/2018

Heidi Petrilli

Date

Printed Name

Signature

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

Charla L Brown on behalf of Creditor Texas Comptroller of Public Accounts
charla.brown@cpa.texas.gov

Shirley Cho on behalf of Creditor Committee Official Committee Of Unsecured Creditors
scho@pszjlaw.com

John P Dillman on behalf of Creditor Harris County
houston_bankruptcy@publicans.com

Jeffrey W Dulberg on behalf of Creditor Committee Official Committee Of Unsecured Creditors
jdulberg@pszjlaw.com

Jonathon J. Herzog on behalf of Creditor Simon Property Group, Inc.
jherzog@westzog.com, pkwan@westzog.com

Brian D Huben on behalf of Creditor Centennial Real Estate Company
hubenb@ballardspahr.com, carolod@ballardspahr.com

Brian D Huben on behalf of Creditors Starwood Retail Partners LLC and The Forbes Company
hubenb@ballardspahr.com, carolod@ballardspahr.com

William W Huckins on behalf of Creditor General Growth Landlords
whuckins@allenmatkins.com, clynch@allenmatkins.com

William W Huckins on behalf of Creditor Taubman Landlords
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