

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

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| In re: | Jointly Administered Under Case No. 17-30673 (MER) |
| Gander Mountain Company, Overton’s, Inc. | Case No. 17-30673 Case No. 17-30675 |
| Debtors. | Chapter 11 Cases |

**ORDER GRANTING THE LIQUIDATING TRUSTEE’S
FOURTH OMNIBUS MOTION OBJECTING TO THE
AMENDED CLAIMS OF CERTAIN GOVERNMENT ENTITIES**

This matter is before the Court on the Liquidating Trustee’s Motion (“Motion”) Objecting to Amended Claims of Certain Government Entities. Based on the Motion and the documents of record herein,

IT IS ORDERED:

1. The Motion is granted.
2. The Claims identified in the following chart, under the column “Disallowed Claim No.” (“Amended Claims”), are hereby disallowed and expunged in their entirety:

| Claimant Name | Remaining Claim No. | Remaining Claim Amount | Remaining Claim Classification | Disallowed Claim No. | Disallowed Claim Amount | Disallowed Claim Classification |
|---|---------------------|------------------------|--------------------------------|----------------------|-------------------------|---------------------------------|
| AL- DEPT OF REVENUE | 178.2 | \$53.14 | Priority | 178.1 | \$53.14 | Priority |
| CO- DEPT OF REVENUE | 134.2 | \$4,353.00 | Priority | 134.1 | \$5,560.00 | Priority |
| CO – DOUGLAS COUNTY TREASURER | 391.2 | \$9,032.57 | Secured | 391.1 | \$9,483.86 | Secured |
| FL- ESCAMBIA COUNTY TAX COLLECTOR | 331.2 | \$14,294.53 | Secured | 331.1 | \$19,177.36 | Secured |
| GA- COLUMBIA COUNTY TAX COMMISSIONERS OFFICE | 15358.2 | \$40,559.03 | Priority | 15358.1 | \$39,107.18 | Priority |
| GA- COWETA COUNTY | 174.2 | \$85,225.23 | Priority | 174.1 | \$43,586.51 | Priority |
| MN- DEPT OF REVENUE | 15471.2 | \$272,910.06 | Priority | 15471.1 | \$369,565.48 | Priority |
| NC- IREDELL COUNTY TAX COLLECTOR | 247.2 | \$14,302.52 | Secured | 247.1 | \$16,548.78 | Secured |
| NY- DEPT OF TAXATION AND FINANCE | 512.3 | \$4,015,483.30 | Priority | 512.2 | \$3,259,857.24 | Priority |

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|--|---------|----------------|-------------------|---------|----------------|----------|
| NY – DEPT OF TAXATION AND FINANCE | 512.3 | \$4,015,483.30 | Priority | 512.1 | \$3,259,855.58 | Priority |
| OH- BUREAU OF WORKERS COMPENSATION | 529.2 | \$34,226.81 | Priority | 529.1 | \$32,015.16 | Priority |
| PA- DEPT OF REVENUE | 121.4 | \$1,781,513.89 | Priority | 121.3 | \$2,033,931.27 | Priority |
| PA- DEPT OF REVENUE | 121.4 | \$1,781,513.89 | Priority | 121.2 | \$633,931.27 | Priority |
| PA- DEPT OF REVENUE | 121.4 | \$1,781,513.89 | Priority | 121.1 | \$233,931.27 | Priority |
| TX- BEXAR COUNTY | 193.3 | \$124,395.98 | Secured | 193.2 | \$96,996.79 | Secured |
| TX- BEXAR COUNTY | 193.3 | \$124,395.98 | Secured | 193.1 | \$236,780.24 | Secured |
| TX- BOWIE CENTRAL APPRAISAL DISTRICT | 55.2 | \$258,090.72 | Secured | 55.1 | \$417,633.08 | Secured |
| TX- CITY OF EL PASO | 185.3 | \$144,141.45 | Secured | 185.2 | \$95,321.37 | Secured |
| TX- CITY OF EL PASO | 185.3 | \$144,141.45 | Secured | 185.1 | \$240,217.75 | Secured |
| TX- CITY OF WACO OR WACO ISD | 58.3 | \$81,255.25 | Secured | 58.1 | \$199,710.58 | Secured |
| TX – COMPTROLLER OF PUBLIC ACCOUNTS | 20987.2 | \$231,424.68 | Priority | 20987.1 | \$441,367.51 | Priority |
| TX – COMPTROLLER OF PUBLIC ACCOUNTS | 468.3 | \$313,037.71 | General Unsecured | 468.1 | \$691,773.32 | Priority |
| TX – COMPTROLLER OF PUBLIC ACCOUNTS | 468.3 | \$313,037.71 | General Unsecured | 468.2 | \$425,180.86 | Priority |
| TX- CYPRESS FAIRBANKS ISD | 144.3 | \$107,687.62 | Secured | 144.2 | \$82,370.12 | Secured |
| TX- CYPRESS FAIRBANKS ISD | 144.3 | \$107,687.62 | Secured | 144.1 | \$208,291.91 | Secured |
| TX- DALLAS COUNTY | 190.2 | 24,456.46 | Secured | 190.1 | \$46,429.29 | Secured |
| TX- FORT BEND CO LID #10 | 179.3 | \$32,802.62 | Secured | 179.2 | \$25,253.12 | Secured |
| TX- FORT BEND CO LID #10 | 179.3 | \$32,802.62 | Secured | 179.1 | \$52,779.02 | Secured |
| TX- FORT BEND CO | 186.3 | \$103,478.93 | Secured | 186.2 | \$70,192.60 | Secured |
| TX- FORT BEND CO | 186.3 | \$103,478.93 | Secured | 186.1 | \$178,939.73 | Secured |
| TX- GRAYSON COUNTY | 197.2 | \$117,297.59 | Secured | 197.1 | \$199,369.19 | Secured |
| TX- HARRIS COUNTY ET AL | 187.4 | \$161,322.22 | Secured | 187.3 | \$154,772.56 | Secured |
| TX- HARRIS COUNTY ET AL | 187.4 | \$161,322.22 | Secured | 187.2 | \$372,354.09 | Secured |
| TX- HARRIS COUNTY ET AL | 187.4 | \$161,322.22 | Secured | 187.1 | \$372,335.55 | Secured |
| TX- LEWISVILLE ISD | 303.2 | \$80,563.55 | Secured | 303.1 | \$126,409.78 | Secured |
| TX- LUBBOCK CENTRAL APPRAISAL DIST | 9.2 | \$105,563.09 | Secured | 9.1 | \$222,986.31 | Secured |
| TX- MCLENNAN COUNTY | 302.2 | \$24,369.18 | Secured | 302.1 | \$60,424.26 | Secured |
| TX- SMITH COUNTY | 192.2 | \$69,278.02 | Secured | 192.1 | \$144,788.01 | Secured |
| TX- TARRANT COUNTY | 191.2 | \$178,511.60 | Secured | 191.1 | 355,400.38 | Secured |
| TX- TAXING DISTRICT COLLECTED BY POTTER CTY | 189.2 | \$22,457.33 | Secured | 189.1 | \$49,737.79 | Secured |
| TX- TAXING DISTRICT COLLECTED BY RANDALL CTY | 53.2 | \$41,065.16 | Secured | 53.1 | \$92,905.06 | Secured |
| TX- TRAVIS COUNTY | 14386.2 | \$216,724.89 | Secured | 14386.1 | \$208,495.95 | Secured |
| VA- COUNTY OF ALBEMARLE | 403.2 | \$6,398.18 | Priority | 403.1 | \$6,340.06 | Priority |
| VA- PRINCE WILLIAM COUNTY | 18156.2 | \$35,562.12 | Priority | 18156.1 | \$40,323.12 | Priority |
| WI – DEPT OF REVENUE | 20733.2 | \$131,111.68 | Priority | 20733.1 | \$393,748.36 | Priority |

3. The rights of the Trust and the Liquidating Trustee to: (i) file subsequent objections to any of the Amended Claims on any ground (substantive or non-substantive); (ii) amend, modify or supplement the Motion, including, without limitation, filing objections to further amended or newly filed Claims; (iii) seek to expunge or reduce any claim to the extent all or a portion of such Claim has been paid; and (iv) settle any Claim for less than the asserted amount, are expressly preserved. Additionally, should the grounds of objection stated in the Motion be overruled, the Liquidating Trustee’s rights to object to the Amended Claims on any other grounds are preserved.

4. To the extent that the Amended Claims are also the subject of a separate claim objection, or become subject to a separate claim objection, on other grounds, whether by separate motion or through an adversary proceeding, this Order does not affect, eliminate, or determine those separate objections.

5. For the avoidance of doubt, nothing in the Motion or this Order impacts in any way the Liquidating Trustee's pending objection to any Claim under section 502(d) of the Bankruptcy Code included in any complaint filed pursuant to section 5 of the Bankruptcy Code.

6. The objection to each Claim, as addressed in the Motion and as set forth in the chart above, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each such Claim that is the subject of the Motion. Any stay of this Order pending appeal by any claimants whose Claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Motion and this Order.

7. The Trust and the Liquidating Trustee are authorized to take any and all actions that are necessary and appropriate to give effect to this Order.

8. This Court shall retain jurisdiction over all matters arising from or related to the interpretation and implementation of this Order.

Dated: January 9, 2019

/e/ Michael E. Ridgway

Judge Michael E. Ridgway
United States Bankruptcy Judge

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| NOTICE OF ELECTRONIC ENTRY AND FILING ORDER OR JUDGMENT Filed and Docket Entry made on <i>01/09/2019</i> Lori Vosejka, Clerk, by MJS |
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