

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

In re:	§	
	§	Chapter 11
	§	
WESTMORELAND COAL COMPANY, <i>et al.</i> ¹	§	Case No. 18-35672 (DRJ)
	§	
Debtors.	§	(Jointly Administered)
	§	

**TWENTY-FOURTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF
CLAIM (RECLASSIFIED CLAIMS AND NO LIABILITY CONTRACT CLAIMS)
FILED BY THE WMLP LIQUIDATION TRUST**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW OR MODIFY THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED OR MODIFIED WITHOUT A HEARING.

A HEARING HAS BEEN SET ON THIS MATTER ON SEPTEMBER 23, 2019, AT 2:00 P.M., PREVAILING CENTRAL TIME, IN COURTROOM 400, 4TH FLOOR, UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS, 515 RUSK STREET, HOUSTON, TEXAS 77002.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

THIS OBJECTION SEEKS TO MODIFY AND ADJUST CERTAIN PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT A TO THE ORDER FILED WITH THIS OBJECTION.

THIS OBJECTION ALSO SEEKS TO DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT B TO THE ORDER FILED WITH THIS OBJECTION.

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration or like numbers is not provided herein. A complete list of such information may be obtained on the website of the claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

The WMLP Liquidation Trust (the "Liquidation Trust"), empowered to administer and liquidate the estate of the WMLP Debtors,² respectfully represents as follows in support of this omnibus claims objection (this "Objection"), and submits the *Declaration of Robert P. Esposito in Support of the Twenty-Fourth Omnibus Objection to Certain Proofs of Claim (Reclassified Claims and No Liability Contract Claims)* filed by the WMLP Liquidation Trust attached hereto as **Exhibit 1** (the "Esposito Declaration"):

Relief Requested

1. By this Objection, the Liquidation Trust seeks entry of the proposed order (the "Order"), substantially in the form thereof filed with this Objection, pursuant to section 502(b) of the title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Objection Procedures (as defined herein):

- (a) modifying and reclassifying each claim identified on **Exhibit A** to the Order (collectively, the "Reclassified Claims") because the Liquidation Trust has determined that each such Reclassified Claim was filed under an incorrect classification based on the Debtors' books and records; and
- (b) disallowing and expunging the claims identified on **Exhibit B** to the Order (collectively, the "No Liability Contract Claims") in their entirety because each such No Liability Contract Claim is not reflected as a current liability in the Debtors' books and records and the Liquidation Trust is not liable for such No Liability Contract Claims.

² Prior to the occurrence of the WMLP Effective Date (as defined below), the term "WMLP Debtors" included: (a) Westmoreland Resource Partners, LP ("WMLP"); (b) Westmoreland Kemmerer, LLC; (c) Oxford Mining Company, LLC; (d) Harrison Resources, LLC; (e) Oxford Mining Company-Kentucky, LLC; (f) Daron Coal Company, LLC; (g) Oxford Conesville, LLC; and (h) Westmoreland Kemmerer Fee Coal Holdings, LLC.

Relatedly, prior to the Effective Date, the term "WLB Debtors" included all debtors in the above-captioned cases, except for the WMLP Debtors. Together, the WMLP Debtors and the WLB Debtors were the "Debtors."

2. In support of this Objection to these certain proofs of claim (each, an "Objected Claim," and collectively, the "Objected Claims"), the Liquidation Trust submits the Esposito Declaration.

Jurisdiction, Venue, and Procedural Background

3. 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. The Liquidation Trust, as successor in interest to the WMLP Debtors' estates, confirms its consent, pursuant to Rule 7008 of the Bankruptcy Rules, to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The bases for the relief requested herein are sections 105(a) and 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Rules 9013-1 and 3007-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Bankruptcy Local Rules").

6. On October 9, 2018 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Southern District of Texas. These chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [ECF No. 71].

7. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases. On October 18, 2018, the United States Trustee for the Southern District of Texas (the "U.S. Trustee") appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Committee") [ECF No. 206].

8. On March 2, 2019, the Bankruptcy Court entered the *Order Confirming the Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* (the "Confirmation Order") [ECF No. 1561] confirming WLB Debtors' plan (the "WLB Plan").

9. On March 15, 2019, the effective date of the WLB Plan occurred (the "Effective Date") [ECF No. 1608]. On an after the Effective Date, the WLB Debtors became and continue to be the "Reorganized WLB Debtors."

10. On June 5, 2019, the Bankruptcy Court entered the *Order Approving Disclosure Statement and Confirming Amended Joint Plan of Liquidation for the WMLP Debtors, as Modified* [ECF No. 1967], confirming the WMLP Debtors' plan of liquidation (the "WMLP Plan").

11. On June 21, 2019, the effective date of the WMLP Plan occurred (the "WMLP Effective Date"). Upon the occurrence of the WMLP Effective Date, the WMLP Debtors' operations ceased and all assets and liabilities were transferred to the Liquidation Trust to coordinate the administration and liquidation thereof.

The Claims Reconciliation Process

12. On November 9, 2018, the Debtors filed their Statements of Financial Affairs and Schedules of Assets and Liabilities, as required by section 521 of the Bankruptcy Code (collectively, the "Schedules") pursuant to Bankruptcy Rule 1007 and the *Order Extending Time to File Schedules of Assets and Liabilities, Schedules of Current Income and Expenditures, Schedules of Executory Contracts and Unexpired Leases, and Statement of Financial Affairs* [ECF No. 82].

13. On November 15, 2018, the Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(B)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and*

Manner for Filing Proofs of Claim, Including Section 503(B)(9) Requests, and (IV) Approving Notice of Bar Dates [ECF No. 524] (the "Bar Date Order"), establishing certain dates and deadlines for filing proofs of claim in these chapter 11 cases (collectively, the "Proofs of Claims"). Among other things, the Bar Date Order established the deadlines to file written proofs of claim as: (a) December 12, 2018 at 5:00 p.m., prevailing Central Time, for all non-governmental entities holding or wishing to assert a "claim" (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date and (b) April 8, 2019, at 5:00 p.m., prevailing Central Time, for all governmental entities holding or wishing to assert a "claim" (as defined in § 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date.

14. To date, over 1,369 proofs of claims have been filed against the Debtors' estates, totaling over \$2.772 billion in the aggregate for liquidated amounts. Because of the large number of claims in these cases, the Debtors sought—and the Bankruptcy Court has granted—approval to file omnibus objections to certain claims in accordance with the procedures set forth in the *Order Approving Omnibus Claims Objection Procedures and Filing of Substantive Omnibus Claims Objections* [ECF No. 1546] (the "Objection Procedures"). The Liquidation Trust, Reorganized WLB Debtors and their respective advisors (collectively, the "Reviewing Parties") have been working diligently to review the Objected Claims, including any supporting documentation filed therewith. For the reasons set forth below, and based on the review to date, the Reviewing Parties have determined that the Reclassified Claims should be modified and adjusted as set forth herein and the No Liability Contract Claims should be disallowed and expunged.

Objection

15. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows: "[a] claim or interest, proof of which is filed under § 501 of [the Bankruptcy Code], is deemed

allowed, unless a party in interest . . . objects." 11 U.S.C. § 502. Section 502(b)(1) provides that a court shall not allow a claim if "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured." *See* 11 U.S.C. § 502(b)(1). Moreover, Bankruptcy Rule 3007 provides certain grounds upon which "objections to more than one claim may be joined in an omnibus objection," which includes when "the objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they have been amended by subsequently filed proofs of claim," "they were not timely filed," "they have been filed in the wrong case," or "they have been satisfied or released during the case in accordance with the [Bankruptcy] Code, applicable rules, or a court order." Fed. R. Bankr. P. 3007(d). Additionally, pursuant to the Objection Procedures, the Liquidation Trust is permitted to file objections to more than one claim on the basis that, among other things, such claims were incorrectly classified. *See* Objection Procedures, Ex. 1, ¶ 1(d).

16. 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 Tran*, 351 B.R. 440, 444 (Bankr. S.D. Tex. 2006), *aff'd*, 369 B.R. 312 (S.D. Tex. 2007) (holding that a properly filed proof of claim is *prima facie* evidence of the validity and amount of the claim.). 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) (reasoning, "[i]f, however, evidence rebutting the claim is brought forth, then the claimant must produce additional evidence to 'prove the validity of the claim by a preponderance of the evidence'"). 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. *See id.* Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *Id.*

A. Reclassified Claims

17. As set forth in the Esposito Declaration, the Liquidation Trust and the Reviewing Parties have reviewed the Debtors' books and records and the claims register and have determined that the Reclassified Claims identified on Exhibit A to the Order, as filed, do not accurately reflect the correct classification for each Proof of Claim according to such books and records. Instead, the Liquidation Trust and Reviewing Parties believe that the asserted classification of such claims as identified in the column titled "Asserted" should be modified to the classification identified in the column titled "Modified" in the table provided in Exhibit A to the Order (collectively, the "Corrected Claims"). Based on the Debtors' books and records, the Liquidation Trust and Reviewing Parties believe that each such Reclassified Claim must be modified, in whole or in part, from an administrative claim to a general unsecured claim as further specified on Exhibit A to the Order. The Liquidation Trust asserts that the classification listed in the "Modified" column for each Reclassified Claim represents the appropriate classification for each respective Proof of Claim, as reflected in the Debtors' books and records and/or from the information provided by the claimants. Failure to modify and reclassify the Reclassified Claims could potentially result in the applicable claimants receiving (a) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (b) a lesser recovery than they are otherwise entitled to receive. Accordingly, the Liquidation Trust respectfully requests that the Bankruptcy Court enter the Order modifying and reclassifying the Reclassified Claims identified on Exhibit A to the Order.

B. No Liability Contract Claims

18. Each of the No Liability Contract Claims listed on **Exhibit B** to the Order were filed on account of certain obligations arising from contracts between the claimant filing the No Liability Contract Claim and one of the Debtors. As set forth in the Esposito Declaration, the Liquidation Trust and the Reviewing Parties have thoroughly reviewed the Debtors' books and records and the claims register and are unable to identify any amounts due and owing on account of the No Liability Contract Claims identified on **Exhibit B** to the Order as further elaborated thereon, and, therefore, the Liquidation Trust does not owe the amounts claimed therein. Pursuant to the Debtors' books and records, all amounts due and owing to each claimant have been paid, released or otherwise satisfied in full, with the liability asserted in one claim having been assumed by the Reorganized WLB Debtors and the liability asserted in the other having been assumed and assigned as part of the Kemmerer Sale (as defined below). In this regard, the WLB Plan sets forth:

Assumption (or assumption and assignment) of any Executory Contract or Unexpired Lease pursuant to the Plan or otherwise shall result in the **full release and satisfaction of any Claims or defaults**, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy-related defaults, arising under any assumed (or assumed and assigned) Executory Contract or Unexpired Lease at any time before the date that the WLB Debtors assume such Executory Contract or Unexpired Lease.

WLB Plan, Art. V.C (p. 47-48) (emphasis added).

19. Further, the WLB Plan provides that "any Proof of Claim Filed with respect to an Executory Contract or Unexpired Lease that has been assumed **shall be deemed disallowed and expunged**, without further notice to or action, order, or approval of the Bankruptcy Court." *Id.* (emphasis added).

20. Additionally, pursuant to the *Expedited Motion of Westmoreland Resource Partners, LP and its Subsidiaries for Entry of an Order (I) Approving the Sale of the Kemmerer*

Mine and Certain other Assets Free and Clear of Substantially all Liens, Claims, Encumbrances, and Interests Pursuant to a Credit Bid from Secured Lenders, (II) Authorizing the Assumption and Assignment of Executory Contracts and Unexpired Leases in Connection Therewith, and (III) Granting Related Relief (the "Kemmerer Sale") [ECF No. 1863], certain of the contracts forming the basis of certain of the No Liability Contract Claims were assumed by the purchaser of the Kemmerer Sale.³

21. As such, the Liquidation Trust is not liable for the No Liability Contract Claims. Failure to disallow and expunge such No Liability Contract Claims could result in the relevant claimants receiving an unwarranted recovery to the detriment of other similarly situated creditors. Elimination of these No Liability Contract Claims will enable the Liquidation Trust to maintain a more accurate claims register and will not prejudice the claimants. Accordingly, the Liquidation Trust requests that the Court enter the Order disallowing and expunging the No Liability Contract Claims identified on **Exhibit B** to the Order.

Reservation of Rights

22. This Objection is limited to the grounds stated herein. Accordingly, it is without prejudice to the rights of the Liquidation Trust or Reorganized WLB Debtors to object to any claim on any ground whatsoever. The Liquidation Trust expressly reserves all further substantive or procedural objections. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any prepetition claim against the Liquidation Trust; (b) a waiver of the Liquidation Trust's right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any

³ See *Schedule of Cure Amounts Related to Kemmerer Credit Bid Sale* [ECF No. 1864].

order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Liquidation Trust's rights under the Bankruptcy Code or any other applicable law.

Separate Contested Matter

23. To the extent that a response is filed regarding any Objected Claim and the Liquidation Trust is unable to resolve any such response, each such Objected Claim, and the Objection as it pertains to such Objected Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Liquidation Trust requests that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

Notice

24. Notice of the hearing on the relief requested in this Objection has been provided by the Liquidation Trust in accordance and compliance with Bankruptcy Rules 4001 and 9014, as well as the Bankruptcy Local Rules, and is sufficient under the circumstances. Without limiting the forgoing, due notice was afforded, whether by facsimile, electronic mail, overnight courier or hand delivery, to parties in interest, including (collectively, the "Notice Parties"): (a) the U.S. Trustee; (b) counsel to the Reorganized WLB Debtors; (c) the Committee; (d) the indenture trustee under the WLB Debtors' 8.75% senior secured notes due 2022; (e) the ad hoc group of lenders under the WLB Debtors' prepetition term loan facility due 2020 and the WLB Debtors' 8.75% senior secured notes due 2022; (f) the administrative agent under the WLB Debtors' prepetition term loan facility due 2020; (g) the administrative agent under the WMLP Debtors' term loan facility due 2018; (h) the ad hoc committee of certain lenders under the WMLP Debtors' term loan facility due 2018; (i) the administrative agent under the WLB

Debtors' debtor-in-possession financing facility; (j) the lenders under the WLB Debtors' debtor-in-possession financing facility; (k) the United States Attorney's Office for the Southern District of Texas; (l) the Internal Revenue Service; (m) the United States Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (n) the offices of the attorneys general for the states in which the Debtors operate; (o) the United States Securities and Exchange Commission; (p) the Pension Benefit Guaranty Corporation; (q) holders of the Objected Claims; and (r) any party that has requested notice pursuant to Bankruptcy Rule 2002.

WHEREFORE, the Liquidation Trust respectfully requests that the Court enter an Order granting the relief requested herein, and such other and further relief as is just and equitable.

Dated: August 9, 2019
Houston, Texas

Respectfully submitted,

/s/ Oliver S. Zeltner

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Co-Counsel to the WMLP Liquidation Trust

Certificate of Service

I certify that on the 9th day of August, 2019, 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/ Oliver S. Zeltner

Oliver S. Zeltner

Exhibit 1

Esposito Declaration

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

In re:	§	
	§	Chapter 11
	§	
WESTMORELAND COAL COMPANY, <i>et al.</i> ¹	§	Case No. 18-35672 (DRJ)
	§	
Debtors.	§	(Jointly Administered)
	§	

**DECLARATION OF ROBERT P. ESPOSITO IN SUPPORT OF
TWENTY-FOURTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF
CLAIM (RECLASSIFIED CLAIMS AND NO LIABILITY CONTRACT CLAIMS)
FILED BY THE WMLP LIQUIDATION TRUST**

I, **ROBERT P. ESPOSITO**, hereby declare under penalty of perjury:

1. I am a Director of Alvarez & Marsal North America, LLC ("A&M"). A&M was retained by the Litigation Trust (as successor in interest to certain of the above-captioned Debtors) as restructuring advisor in connection with these chapter 11 cases. I have more than ten (10) years of restructuring experience.

2. I am generally familiar with the Debtors' historical and continuing day-to-day operations, if any, financing arrangements, business affairs and books and records that reflect, among other things, the Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I have read the *Twenty-Fourth Omnibus Objection to Certain Proofs of Claim (Reclassified Claims and No Liability Contract Claims)* filed by the WMLP Liquidation Trust (the "Objection"), filed contemporaneously herewith.²

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration or like numbers is not provided herein. A complete list of such information may be obtained on the website of the claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized but undefined terms herein shall have the same meaning ascribed to them in the Objection.

3. To the best of my knowledge, information and belief, the assertions made in the Objection are accurate. In evaluating the Objected Claims, the Liquidation Trust and the Reviewing Parties have reviewed the Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and have determined that each Reclassified Claim should be modified and adjusted and each No Liability Contract Claim should be disallowed and expunged. As such, I believe that the modification of the Reclassified Claims on the terms set forth in the Objection and the disallowance and expungement of the No Liability Contract Claims is appropriate.

Reclassified Claims

4. To the best of my knowledge, information and belief, the Reviewing Parties determined that each Reclassified Claim listed on **Exhibit A** to the Order does not accurately reflect the correct classification for each Proof of Claim according to the Debtors' books and records. I understand that failure to reclassify the Reclassified Claim would result in the applicable claimants receiving recoveries to which they are not entitled against the Litigation Trust to the detriment of other similarly situated creditors. As such, I believe that the modification and reclassification of each Reclassified Claim on the terms set forth in the Objection and **Exhibit A** to the Order is appropriate.

No Liability Contract Claims

5. The Litigation Trust and Reviewing Parties have thoroughly reviewed the Debtors' books and records and the claims register and have been unable to identify any amounts due and owing on account of the No Liability Contract Claims listed on **Exhibit B** to the proposed Order. I understand that the contracts forming the bases of the No Liability Contract Claims have been "assumed" by one or more of the Reorganized WLB Debtors or the purchaser in the Kemmerer Sale and that all amounts due and owing to each claimant have been paid, released or otherwise

satisfied in full. Following the Reviewing Parties' investigation into the No Liability Contract Claims, the Reviewing Parties have determined that the Liquidation Trust is not liable for the amounts claimed in the No Liability Claims. The Liquidation Trust is not liable for satisfaction of each No Liability Contract Claim. If the No Liability Contract Claims are not disallowed and expunged in their entirety, the applicable claimant could receive an unwarranted recovery to the detriment of other creditors. As such, I believe the expungement and disallowance of the No Liability Contract Claims identified on **Exhibit B** to the Order on the terms set forth in the Objection is appropriate.

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

Dated: August 9, 2019
Chicago, IL

/s/ Robert P. Esposito

Robert P. Esposito

Alvarez & Marsal North America, LLC