



IT IS ORDERED as set forth below:

Date: February 24, 2026

**Sage M. Sigler
U.S. Bankruptcy Court Judge**

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)
) Chapter 11
OTB HOLDING LLC,¹)
) Case No. 25-52415 (SMS)
)
Debtor.)
)
) **Related to Docket No. 456**
)
)

**AGREED ORDER RESOLVING THE DEBTORS’
FIRST OMNIBUS OBJECTION AS TO CERTAIN DUPLICATIVE CLAIMS**

This matter is before the Court on the *Debtors’ First Omnibus Objection to Tax Claims Filed by the Internal Revenue Service Set Forth on Exhibit A-1 and Exhibit A-2* [Docket No. 456] (the “Objection”) filed by the above captioned debtor and the former debtors whose claims are

¹ The last four digits of the Debtor’s federal tax identification number are 3213. A complete list of each of the former Debtors whose claims are being administered in this chapter 11 case may be obtained on the website of this Debtor’s claims and noticing agent at <https://www.veritaglobal.net/ontheborder>. The mailing address for the Liquidating Trust established pursuant to the Plan and Confirmation Order (each as defined herein) is c/o META Advisors LLC, 7 Giralda Farms, Suite 340, Madison, New Jersey 07940, Attn: James S. Carr, Kristin S. Elliott and Dana P. Kane, with a copy to: Eversheds Sutherland (US) LLP 999 Peachtree Street NE Atlanta, Georgia 30309, Attn: Todd C. Meyers, Email: toddmeyers@eversheds-sutherland.com, and Nathaniel T. DeLoatch, Email: natedeloatch@eversheds-sutherland.com.



being administered in this chapter 11 case (collectively, the “Debtors”).² The Court has jurisdiction over these matters pursuant to 28 U.S.C. §§ 157 and 1334 and the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023 (the “Complex Case Procedures”). This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and venue of this proceeding and the Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

The Debtors and IRS (by and through their undersigned counsel) represent to the Court that the Debtors and IRS consent to the entry of the relief sought herein.

Accordingly, it is HEREBY ORDERED THAT:

1. The Objection is SUSTAINED and GRANTED as set forth herein.
2. The Claims set forth on Exhibit A-1 and Exhibit A-2 are disallowed and expunged in their entirety (“IRS Disallowed Claims”).
3. The claims filed by the IRS as Nos. 700, 701, 702, 703, 704, 705, and 714 shall be, except as otherwise set forth in this Order, deemed allowed under 11 U.S.C. § 502(a) (the “IRS Timely Filed Claims”) without prejudice to the Debtors’ (or any successors thereto) rights to object in the future on any grounds permitted by bankruptcy or nonbankruptcy law, except that the IRS Timely Filed Claims shall be treated as amendments relating back to their original claims as detailed in Exhibit A-2. To the extent not objected to, the IRS Timely Filed Claims shall be paid in accordance with the terms of the Confirmed Chapter 11 Plan of Reorganization (ECF No. 607).
4. Except as provided herein, nothing in this Order shall affect any party’s rights with respect to the IRS Timely Filed Claims, as may be modified, and all parties’ rights with respect to

² Capitalized terms not otherwise defined herein shall have meanings ascribed to them in the Objection.

IRS Timely Filed Claims are reserved, including, for the avoidance of doubt, the Debtors' (or any successors thereto) rights to object in the future to the claims of the IRS, as may be modified, on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Except as specifically provided for herein with respect to the IRS Timely Filed Claims, nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' (or any successors thereto) rights to dispute any claim, excluding the claims of the IRS, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; or (v) a waiver or limitation of any of the Debtors' rights under the Plan, the Bankruptcy Code, or applicable law.

6. The IRS Disallowed Claims and the Objection by the Debtors thereto constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to the IRS Disallowed Claims. Any stay of this Order pending appeal by the IRS shall only apply to the contested matter which involves such claimants and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection.

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court retains jurisdiction with respect to all matters, claims, rights or disputes arising from or related to the interpretation or implementation of this Order.

9. Counsel for the Debtors, through Verita, shall, within three (3) days of the entry of this Order, cause a copy of this Order to be served by electronic mail or first class mail, as applicable, on all parties served with the Objection, and Verita shall file promptly thereafter a certificate of service confirming such service.

[END OF ORDER]

AGREED:

/s/ Jeffrey R. Dutson

Jeffrey R. Dutson

Georgia Bar No. 637106

Brooke L. Bean

Georgia Bar No. 764552

Kyung Won Song

Georgia Bar No. 692753

KING & SPALDING LLP

1180 Peachtree Street NE

Atlanta, Georgia 30309

Telephone: (404) 572-4600

Email: jdutson@kslaw.com

Email: bbean@kslaw.com

Email: asong@kslaw.com

Counsel for the Wind-Down Officer

THEODORE S. HERTZBERG

United States Attorney

/s/ Andres H. Sandoval

Andres H. Sandoval

Georgia Bar No. 643257

United States Attorney's Office

Northern District of Georgia

75 Ted Turner Drive SW, Suite 600

Atlanta, Georgia 30303

Email: Andres.Sandoval@usdoj.gov

Counsel to the Internal Revenue Service

EXHIBIT A-1
Agreed Order Resolving Certain Claims of IRS of
the Debtors' First Omnibus Objection

Duplicative IRS Tax Claims							
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Original General Unsecured Claim Amount	Treatment
1	Department of Treasury - Internal Revenue Service	OTB Holding LLC	25-52415	59	\$400.00	\$300.00	Claim No. 59 is disallowed and expunged in its entirety as it is duplicative of Claim No. 100.
2	Department of Treasury - Internal Revenue Service	OTB Acquisition of New Jersey LLC	25-52417	238	\$1,700	\$1,500	Claim No. 238 is disallowed and expunged in its entirety as it is duplicative of Claim No. 427.
3	Department of Treasury - Internal Revenue Service	OTB Acquisition LLC	25-52416	322	\$5,893,668.38	\$207,542.30	Claim No. 322 is disallowed and expunged in its entirety as it is duplicative of Claim No. 428.
4	Department of Treasury - Internal Revenue Service	OTB Acquisition of Kansas LLC	25-52420	249	\$1,700	\$1,500	Claim No. 249 is disallowed and expunged in its entirety as it is duplicative of Claim No. 424.
5	Department of Treasury - Internal Revenue Service	OTB Acquisition of Baltimore County, LLC	25-52421	400	\$0.00	\$700.00	Claim No. 400 is disallowed and expunged in its entirety as it is duplicative of Claim No. 423.

EXHIBIT A-2
Agreed Order Resolving Certain Claims of IRS of
the Debtors' First Omnibus Objection

IRS Tax Claims							
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Original General Unsecured Claim Amount	Treatment
1	Department of Treasury - Internal Revenue Service	OTB Holding LLC	25-52415	100	\$400.00	\$300.00	Claim No. 100 is disallowed and expunged in its entirety; Claim No. 701 is deemed timely filed and shall relate back to the filing of Claim No. 100.
2	Department of Treasury - Internal Revenue Service	OTB Acquisition of Baltimore County, LLC	25-52421	423	\$0.00	\$700.00	Claim No. 423 is disallowed and expunged in its entirety; Claim No. 702 is deemed timely filed and shall relate back to the filing of Claim No. 423.
3	Department of Treasury - Internal Revenue Service	OTB Acquisition of Kansas LLC	25-52420	424	\$1,700.00	\$1,500.00	Claim No. 424 is disallowed and expunged in its entirety; Claim No. 703 is deemed timely filed and shall relate back to the filing of Claim No. 424.
4	Department of Treasury - Internal Revenue Service	Mt. Laurel Restaurant Operations LLC	25-52419	425	\$1,700.00	\$1,500.00	Claim No. 425 is disallowed and expunged in its entirety; Claim No. 705 is deemed timely filed and shall relate back to the filing of Claim No. 425.
5	Department of Treasury - Internal Revenue Service	OTB Acquisition of Howard County LLC	25-52418	426	\$1,700.00	\$1,500.00	Claim No. 426 is disallowed and expunged in its entirety; Claim No. 704 is deemed timely filed and shall relate back to the filing of Claim No. 426.
6	Department of Treasury - Internal Revenue Service	OTB Acquisition of New Jersey LLC	25-52417	427	\$1,700.00	\$1,500.00	Claim No. 427 is disallowed and expunged in its entirety; Claim No. 700 is deemed timely filed and shall relate back to the filing of Claim No. 427.
7	Department of Treasury - Internal Revenue Service	OTB Acquisition LLC	25-52416	428	\$5,893,668.38	\$207,542.30	Claim No. 428 is disallowed and expunged in its entirety; Claim No. 714 is

IRS Tax Claims							
#	Name of Claimant	Debtor	Case Number	Claim Number	Original Priority Claim Amount	Original General Unsecured Claim Amount	Treatment
							deemed timely filed and shall relate back to the filing of Claim No. 428.