

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

In re:)	Chapter 11
)	
OTB HOLDING LLC, ¹)	Case No. 25-52415 (SMS)
)	
Debtor.)	Hearing Date: April 8, 2026
)	Obj. Deadline: March 30, 2026
)	

NOTICE OF THE LIQUIDATING TRUSTEE’S SECOND OMNIBUS OBJECTION TO CERTAIN DUPLICATE CLAIMS LISTED ON EXHIBIT A, DEADLINE TO OBJECT AND HEARING

PLEASE TAKE NOTICE that META Advisors LLC, solely in its capacity as the liquidating trustee (the “Liquidating Trustee”) of the OTB Holding Liquidating Trust (the “Liquidating Trust”), has filed the *Liquidating Trustee’s Second Omnibus Objection to Certain Duplicate Claims Listed on Exhibit A* and related papers (the “Objection”) with the Court seeking entry of an order sustaining the Objection and disallowing the claims set forth on **Exhibit A** attached thereto. Pursuant to Fifth Amended and Restated General Order No. 24-2018, the Court may consider this matter without further notice or a hearing if no party in interest files a response or objection within ***thirty (30) days*** from the date of service of this notice. **If you object to the relief requested in this pleading, you must timely file your objection with the Bankruptcy Clerk** at Room 1340, 75 Ted Turner Drive, S.W., Atlanta, GA 30303, and serve a copy on the movant’s attorney, Nathaniel T. DeLoatch, Eversheds Sutherland (US) LLP, 999 Peachtree St., NE, Suite 2300, Atlanta, GA 30309, and any other appropriate persons by the objection deadline. The response or objection must explain your position and be actually received by the Bankruptcy Clerk within the required time.

A hearing on the pleading has been scheduled for **April 8, 2026**. The Court will hold a hearing on the **Objection** at **10:15 a.m. ET on April 8, 2026** in **Courtroom 1201, at the Richard B. Russell Federal Building and United States Courthouse, 75 Ted Turner Drive, S.W., Atlanta, Georgia 30303**, which must be attended in person, unless the Court orders otherwise.

If an objection or response is timely filed and served, the hearing will proceed as scheduled. **If you do not file a response or objection within the time permitted, the Court may grant the relief requested without further notice and without holding the scheduled hearing provided**

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.



that an order approving the relief requested is entered at least one business day prior to the scheduled hearing. If no objection is timely filed, but no order is entered granting the relief requested at least one business day prior to the scheduled hearing, the hearing will be held as scheduled.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

Dated: February 24, 2026

Respectfully submitted,

EVERSHEDS SUTHERLAND (US) LLP

/s/ Todd C. Meyers

Todd C. Meyers (Ga. Bar No. 503756)

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*Counsel to the Liquidating Trustee of the OTB
Holding Liquidating Trust*

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
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In re:)	Chapter 11
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OTB HOLDING LLC, ¹)	Case No. 25-52415 (SMS)
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**LIQUIDATING TRUSTEE’S SECOND OMNIBUS OBJECTION TO CERTAIN
DUPLICATE CLAIMS LISTED ON EXHIBIT A**

PLEASE CAREFULLY REVIEW THIS OBJECTION AND PLEASE REVIEW EXHIBIT A ATTACHED HERETO TO LOCATE YOUR NAME AND CLAIM(S).

THIS IS AN OBJECTION TO YOUR CLAIM. SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED. PLEASE BE AWARE THAT THE LIQUIDATING TRUSTEE IS ASKING THE COURT TO DISALLOW CERTAIN OF THE CLAIMS THAT YOU FILED IN THESE CHAPTER 11 CASES.

TO THE EXTENT YOU DISAGREE WITH THE RELIEF SOUGHT IN THE OBJECTION, YOU SHOULD IMMEDIATELY CONTACT THE LIQUIDATING TRUSTEE 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 LIQUIDATING TRUSTEE AND ITS COUNSEL BY MARCH 30, 2026. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE BY MARCH 30, 2026 (PREVAILING EASTERN TIME), YOUR CLAIM MAY BE DISALLOWED, EXPUNGED, OR ELIMINATED WITHOUT FURTHER NOTICE OR HEARING.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE LIQUIDATING TRUSTEE’S OR ANY PARTY IN INTEREST’S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBIT A.

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.

META Advisors LLC, solely in its capacity as the liquidating trustee (the “Liquidating Trustee”) of the OTB Holding Liquidating Trust (the “Liquidating Trust”), established pursuant to the *Debtors’ Amended Joint Chapter 11 Plan as of July 21, 2025* [Docket No. 522] (as amended, supplemented, or modified, the “Plan”),² confirmed by the *Findings of Fact, Conclusions of Law, and Order Confirming the Debtors’ Amended Joint Chapter 11 Plan as of July 21, 2025* [Docket No. 607] (the “Confirmation Order”), hereby submits this omnibus objection (this “Objection”) requesting entry of an order, substantially in the form attached hereto as **Exhibit 1** (the “Proposed Order”), disallowing and expunging the Claims set forth on **Exhibit A** (the “Duplicate Claims”) to the Proposed Order. In support of the Objection, the Liquidating Trustee respectfully represent as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”) has jurisdiction over these cases and this matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 11 of the Plan. This is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409(a).

2. The statutory predicates for the relief requested herein are section 502 of 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rule 3007(d)(2) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”), the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023, and the *Order Pursuant to 11 U.S.C. § 105(a) and Rule 3007 of the Federal Rules of*

² Terms capitalized but not otherwise defined herein shall have the meaning ascribed in the Plan.

Bankruptcy Procedure Authorizing the Filing of Omnibus Claims Objections on Certain Additional Grounds [Docket No. 514].

BACKGROUND

3. On March 4, 2025 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the Court (collectively, the “Chapter 11 Cases”).

4. Additional information about the Debtors’ business and events leading up to the Petition Date can be found in the *Declaration of Jonathan M. Tibus in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 18] filed on March 5, 2025 and is incorporated herein by reference.

5. On July 21, 2025, the Debtors filed the Plan. On September 8, 2025, the Court entered the Confirmation Order confirming the Plan, and, on September 16, 2025, the Plan became effective according to its terms (the “Effective Date”) [*see* Docket No. 620].

6. The Plan and Confirmation Order provide for, among other things, the creation of the Liquidating Trust and appointment of the Liquidating Trustee to administer the Liquidating Trust. *See* Plan § 7.04. The Liquidating Trustee is deemed the Estates’ representative and has all the rights and powers set forth in the Plan, Confirmation Order, and Liquidating Trust Agreement, including, without limitation, to effect all actions necessary to implement the applicable provisions of the Plan and the Liquidating Trust Agreement, as well as to object to Claims and prosecute, settle, compromise, withdraw or resolve such objections. *See id.* §§ 7.05; 8.05; Liquidating Trust Agreement § 3.1(l).

7. The Plan is expressly “premised on the substantive consolidation of all of the Debtors with respect to the treatment of all Claims and Interests” and serves as the Debtors’ request, “in lieu of a separate motion[,]” that the Court grant substantive consolidation for treatment purposes. Plan § 7.01.

8. The Plan provides that, on the Effective Date: (a) all assets and liabilities of the Debtors will be merged or treated as though merged; (b) all guarantees among Debtors and any joint and several liability of any Debtor shall be eliminated; (c) all intercompany claims among Debtors shall be deemed released, cancelled, and terminated; and (d) each Claim and Interest against any Debtor shall be deemed filed against the consolidated Debtors, with duplicate multi-Debtor filings deemed a single Claim. *Id.*

9. The Liquidating Trustee and its advisors (collectively, the “Reviewing Parties”), have undertaken a review of the Claims filed in these Chapter 11 Cases. As part of the ongoing review, the Reviewing Parties have reviewed each Duplicate Claim and concluded that each Duplicate Claim is duplicative of another claim filed by the same claimant.

BASIS FOR RELIEF AND APPLICABLE AUTHORITY

10. Section 502(a) of the Bankruptcy Code provides, in pertinent part, as follows: “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Further, section 502(b)(1) of the Bankruptcy Code provides that a court “shall determine the amount of such claim . . . as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—such claim is unenforceable against the debtor and the property of the debtor . . .” 11 U.S.C. § 502(b)(1).

11. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *See In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded prima facie validity. *See id.*; *see also* Bankruptcy Rule

3001(f) (a properly executed and filed proof of claim “constitute[s] prima facie evidence of the validity and amount of the claim”).

12. A party wishing to dispute a claim’s validity must produce evidence sufficient to negate the claim’s prima facie validity. *See In re Allegheny Int’l, Inc.*, 954 F.2d at 173-74. Once an objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* at 174; *see also Dollinger v. BV Retail, LLC (In re S&Q Shack, LLC)*, Nos. 09-67151-MGD, 09-68410-MGD, 2015 Bankr. LEXIS 1166, at *6-7 (N.D. Ga. Feb. 13, 2015) (“If the objecting party produces evidence to refute at least one of the allegations essential to the claim’s legal sufficiency, the burden of persuasion shifts back to the claimant.”); *Chambliss v. Oakwood Acceptance Corp. (In re Chambliss)*, 315 B.R. 166, 169 (Bankr. S.D. Ga. 2004) (“If the objecting party overcomes the prima facie validity of the claim, then the burden shifts to the claimant to prove its claim by a preponderance of the evidence.”). Despite this shifting burden, the ultimate burden of persuasion is on the claimant. *See In re Moss*, No. 94-11959, 1995 WL 17005342, at *1 (Bankr. S.D. Ga. Sept. 28, 1995).

13. A claim may be disallowed to the extent that it seeks duplicate recovery for the same debt. *In re Pierport Development & Realty, Inc.*, 491 B.R. 544, 547 (Bankr. N.D. Ill. 2013); *see also In re Handy Andy Home Improvement Ctrs.*, 222 B.R. 571, 575 (Bankr. N.D. Ill. 1998) (“[I]t is axiomatic that one cannot recover for the same debt twice.”). Additionally, Bankruptcy Rule 3007(d) provides that a debtor is permitted to file an omnibus objection to more than one claim if the objection is based on enumerated grounds, including to claims that duplicate other claims. *See Fed. R. Bankr. P. 3007(d)(2)(A)*.

14. Here, the Liquidating Trustee objects to the Duplicate Claims pursuant to Bankruptcy Rule 3007(d)(2)(A) and applicable authority because each such Claim is duplicative

of a Claim subsequently filed by the respective claimant. Failure to disallow the Duplicate Claims could result in the relevant claimants receiving a double or greater recovery to the detriment of other similarly situated creditors. The Liquidating Trustee notes that the claimants will not be prejudiced if the Duplicate Claims are disallowed and expunged because the claimants will retain their respective surviving claims (each, a “Surviving Claim”) also identified on Exhibit A.³

15. Therefore, the Liquidating Trustee objects to the Duplicate Claims and requests entry of the Proposed Order disallowing and expunging the Duplicate Claims.

SEPARATE CONTESTED MATTERS

16. A response to the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Liquidating Trustee requests that any response, and any order entered by the Court with respect to such response, shall be deemed a separate order with respect to such Duplicate Claim.

RESERVATION OF RIGHTS

17. The Liquidating Trustee expressly reserves the right to amend, modify or supplement this Objection and to file additional objections to the Duplicate Claims or any other Claims (filed or not) which may be asserted against the Debtors and/or the Liquidating Trust. Should this Objection be dismissed, the Liquidating Trustee reserves the right to object on other grounds or on any other grounds that the Liquidating Trustee discovers during the pendency of these Chapter 11 Cases.

NOTICE

18. Notice of this Objection will be provided to (a) each of the claimants appearing on Exhibit A and their counsel, where applicable, (b) the Wind-Down Officer and its counsel, and

³ As the claims reconciliation process is ongoing, the Liquidating Trustee reserves any and all rights to object to the Surviving Claims at any time and on any grounds.

(c) the United States Trustee. The Liquidating Trustee submits that no other or further notice is required.

NO PRIOR REQUEST

19. No prior request for the relief requested herein has been made by the Liquidating Trustee to this Court or any other court.

COMPLIANCE WITH LOCAL RULE 3007-1

20. To the best of the Liquidating Trustee's knowledge and belief, the Objection, including its exhibits, substantially complies with Local Rule 3007-1. To the extent that the Objection does not comply with the requirements of Local Rule 3007-1, the Liquidating Trustee submits that the deviations are not material and respectfully requests that those requirements be waived.

CONCLUSION

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter the Proposed Order (a) disallowing and expunging the Duplicate Claims in their entirety and (b) granting such other and further relief as the Court deems just and proper.

[Signature on next page.]

Dated: February 24, 2026

EVERSHEDS SUTHERLAND (US) LLP

/s/ Todd C. Meyers

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*Counsel to the Liquidating Trustee of the OTB
Holding Liquidating Trust*

EXHIBIT 1

(Proposed Order)

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

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

**ORDER GRANTING LIQUIDATING TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CERTAIN DUPLICATE CLAIMS LISTED ON EXHIBIT A**

The matter is before the Court on the *Liquidating Trustee’s Second Omnibus Objection to Certain Duplicate Claims Listed on Exhibit A* [Docket No. [●]] (the “Objection”),² filed by the Liquidating Trustee seeking entry of an order disallowing in full and expunging the Duplicate Claims identified on **Exhibit A**, attached hereto, all as more fully set forth in the Objection.

The Court having jurisdiction over the Objection pursuant to 28 U.S.C. §§ 1334 and 157(b), the Objection being a core matter pursuant to 28 U.S.C. § 157(b)(2), the Court having found that venue of this proceeding, and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors’ Estates, their creditors, and other parties in interest; and the Court being able to enter a final order consistent with Article III of the United States Constitution; and the Liquidating Trustee having filed a notice setting the Objection and any responses thereto for hearing on April 8, 2026; and the Court having found that notice of the Objection and opportunity for hearing on the Objection were appropriate under the circumstances and no other notice need

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² Any capitalized term used but not otherwise defined herein shall have the meaning ascribed to it in the Objection.

be provided; and the Court having found that all requisite parties-in-interest had an opportunity to file a response to the Objection and attend the hearing to support any asserted response to the Objection; and no response to the Objection was filed and no creditor or party in interest appeared to oppose the relief requested in the Objection; and the Court having reviewed and considered the Objection and all other matters of record in these Chapter 11 Cases, including the lack of objection thereto; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their Estates, and their creditors, and that the legal and factual bases set forth in the Objection and at the hearing (to the extent necessary) establish just cause for the relief granted herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Objection is SUSTAINED and GRANTED as set forth herein.
2. Each of the Duplicate Claims are disallowed and expunged in their entirety. All rights of the Liquidating Trustee to further object to Claims are reserved.
3. The Liquidating Trustee's rights to object to any of the Surviving Claims listed on **Exhibit A** attached hereto, at any time and for any reason, are fully preserved.
4. Each Duplicate Claim, and the Objection by the Liquidating Trustee to such Duplicate Claim, as addressed in the Objection and set forth on **Exhibit A** attached hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Duplicate Claim. Any stay of this Order pending appeal by any claimant whose Claim is subject to this Order shall only apply to the contested matter which involves such claimant's Claim and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters or Claims listed in the Objection or this Order.
5. The Liquidating Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain jurisdiction over the Liquidating Trust and the claimants whose claims are subject to the Objection with respect to any matters related to or arising from the Objection and the implementation of this Order.

7. Kurtzman Carson Consultants, LLC d/b/a Verita Global (“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]

Prepared and presented by:

EVERSHEDS SUTHERLAND (US) LLP

/s/ Todd C. Meyers

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*Counsel to the Liquidating Trustee
of the OTB Holding Liquidating Trust*

EXHIBIT A

(Duplicate Claims)

#	Name of Claimant	Debtor	Disallowed Claim #	Disallowed Asserted Amount and Classification	Basis of Objection	Surviving Claim #	Surviving Asserted Amount and Classification
1	1970 Group, Inc.	OTB Acquisition of New Jersey LLC	549	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
2	1970 Group, Inc.	OTB Acquisition of Howard County LLC	550	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
3	1970 Group, Inc.	Mt. Laurel Restaurant Operations LLC	551	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
4	1970 Group, Inc.	OTB Holding LLC	552	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
5	1970 Group, Inc.	OTB Acquisition of Baltimore County, LLC	553	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
6	1970 Group, Inc.	OTB Acquisition of Kansas LLC	574	General Unsecured (\$1,034,250.00)	Duplicate Claim	548	General Unsecured (\$1,034,250.00)
7	Daniell Heat + Air	OTB Holding LLC	339	General Unsecured (\$4,660.81)	Duplicate Claim	226	General Unsecured (\$4,660.81)
8	Kristina Ferrell, Individually and as Representative of Estate of Johnathon Ferrell, and J.D. Ferrell	OTB Holding LLC	356	General Unsecured (UNLIQUIDATED)	Duplicate Claim	355	General Unsecured (UNLIQUIDATED)
9	Olga Mulokandova	OTB Holding LLC	559	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)

10	Olga Mulokandova	OTB Acquisition of Howard County LLC	563	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
11	Olga Mulokandova	OTB Acquisition of Baltimore County, LLC	565	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
12	Olga Mulokandova	Mt. Laurel Restaurant Operations LLC	566	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
13	Olga Mulokandova	OTB Acquisition of Kansas LLC	567	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
14	Olga Mulokandova	OTB Holding LLC	568	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
15	Olga Mulokandova	OTB Acquisition of New Jersey LLC	569	Admin Priority (\$10,440.00)	Duplicate Claim	562	Admin Priority (\$10,440.00)
16	Orange Plaza, LLC	OTB Holding LLC	228	General Unsecured (\$250,144.47)	Duplicate Claim	379	General Unsecured (\$250,144.47)