IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SALT HOUSE, INC.,[1]	Case No. 25-12277 (LSS)
Debtor.	**Hearing Date: May 19, 2026 at 11:00 a.m. (ET)** **Response Deadline: May 8, 2026 at 4:00 p.m. (ET)**

DEBTOR'S SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CLAIMS

CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND THE EXHIBITS AND SCHEDULES ATTACHED HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS.

IF YOUR CLAIM IS SUBJECT TO THIS OBJECTION, YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED.

The above-captioned debtor and debtor-in-possession (the "**Debtor**") hereby submits this objection (this "**Objection**") and seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the "**Proposed Order**"), (a) reclassifying, in whole or in part, the claims listed on Schedule 1 to the Proposed Order as general unsecured claims (collectively, the "**Reclassified Claims**"), (b) reducing and reclassifying, in whole or in part, the claims listed on Schedule 2 to the Proposed Order as general unsecured claims (collectively, the "**Reduced and Reclassified Claims**"), and (c) disallowing and expunging the claim listed on Schedule 3 to the Proposed Order to which the Debtor asserts it has no liability (the "**No Liability Claim**"). In support of this Objection, the Debtor relies on the *Declaration of Heidi Robinson in Support of the Debtor's*

[1] The Debtor in this chapter 11 case is Salt House, Inc. (f/k/a Food52, Inc.) and the last four digits of the Debtor's federal tax identification number are 2738. For the purpose of this chapter 11 case, the Debtor's service address is 1 Dock 72 Way, 13th Floor, Brooklyn, New York 11205.

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Second (Substantive) Omnibus Objection to Claims (the "**Robinson Declaration**"), attached hereto as **Exhibit B**, and respectfully states as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the "**Court**") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated as of February 29, 2012 (the "**Amended Standing Order**"). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409. Pursuant to 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "**Local Rules**"), the Debtor consents to the entry of a final judgment or order with respect to this Objection if it is determined that the Court would lack Article III jurisdiction to enter such final judgment or order absent consent of the parties.

2. The statutory and legal predicates for the relief requested herein are sections 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "**Bankruptcy Code**"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Local Rule 3007-1.

BACKGROUND

3. On December 29, 2025 (the "**Petition Date**"), the Debtor commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtor is authorized to operate its businesses and manage its properties as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On January 8, 2026, the Office of the United States Trustee for the District of Delaware (the "**U.S. Trustee**") appointed an official committee of unsecured creditors (the

"**Committee**"). No request has been made for the appointment of a trustee or an examiner in this chapter 11 case.

4. Additional information regarding the Debtor's businesses, its capital structure, and the circumstances leading to the filing of this chapter 11 case is set forth in the *Declaration of Erika Badan in Support of Chapter 11 Petition and First Day Motions* (the "**First Day Declaration**") [Docket No. 2].[2]

5. On March 6, 2026, the Debtor filed the *Chapter 11 Plan of Liquidation for Salt House, Inc.* [Docket No. 258], as revised on March 25, 2026 [Docket No. 290] (the "**Plan**"), and accompanying *Disclosure Statement for the Chapter 11 Plan for Salt House, Inc.* [Docket No. 259], as revised on March 25, 2026 [Docket No. 291] (the "**Disclosure Statement**").[3] On March 27, 2026, the Court entered an order [Docket No. 301] conditionally approving the Disclosure Statement for solicitation purposes only and scheduled a hearing on confirmation of the Plan to be held on May 19, 2026.

RELIEF REQUESTED

6. By this Objection, the Debtor seeks entry of the Proposed Order (a) reclassifying the Reclassified Claims, (b) reducing and reclassifying the Reduced and Reclassified Claims, and (c) disallowing and expunging the No Liability Claim. The claimants asserting the Reclassified Claims and the Reduced and Reclassified Claims incorrectly assert, in whole or in part, that such claims are entitled to secured, administrative, or priority status under the Bankruptcy Code. Additionally, the Reduced and Reclassified Claims assert amounts that exceed the liability for such claims as set forth in the Debtor's books and records. Failure to (a) reclassify the Reclassified

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the First Day Declaration or Bar Date Order (defined herein), as applicable.

[3] The Debtor filed a solicitation version of the Disclosure Statement on March 27, 2026 [Docket No. 302].

Claims and (b) reduce and reclassify the Reduced and Reclassified Claims would result in the applicable claimants receiving a greater recovery than they are entitled to under the Bankruptcy Code.

7. Further, the Debtor has determined that it is not liable with respect to the No Liability Claim for the reason set forth on Schedule 3 to the Proposed Order. Specifically, as described in more detail below and in the Robinson Declaration, the No Liability Claim incorrectly asserts a claim for 2025 real property taxes against the Debtor instead of the Debtor's former landlord, who owns such real property. Any failure to disallow and expunge the No Liability Claim will result in the applicable claimant potentially receiving an unwarranted recovery against the Debtor's estate, to the detriment of creditors in this chapter 11 case.

8. Therefore, the Debtor seeks to (a) reclassify the Reclassified Claims, in whole or in part, as general unsecured claims, (b) reduce and reclassify, in whole or in part, the Reduced and Reclassified Claims, as general unsecured claims, and (c) disallow and expunge the No Liability Claim.

THE BAR DATES

9. On January 26, 2026, the Debtor filed its schedules of assets and liabilities and statements of financial affairs [Docket No. 141 & 142] (collectively, the "**Schedules**"). On February 24, 2026, the Debtor filed an amendment to Schedule E/F and Schedule G of the Schedules [Docket No. 232].

10. On February 9, 2026, the Court entered that certain *Order (I) Establishing Bar Dates and Related Procedures for Filing Proofs of Claim (Including for Claims Arising Under Section 503(b)(9) of the Bankruptcy Code), (II) Approving the Form and Manner of Notice Thereof, and (III) Granting Related Relief* [Docket No. 199] (the "**Bar Date Order**"), which, among other things, established (a) March 13, 2026 at 5:00 p.m. (prevailing Eastern Time), as

the deadline to file proofs of claim for persons or entities, not including Governmental Units as defined in 101(27) of the Bankruptcy Code (the "**General Bar Date**"), and (b) June 29, 2026 at 5:00 p.m. (prevailing Eastern Time) as the deadline to file proofs of claim for Governmental Units (the "**Governmental Bar Date**").

11. The Bar Date Order also provides that if the Debtor amends or supplements the Schedules to reduce the undisputed, noncontingent, and liquidated amount of a claim listed in the Schedules, to change the nature or classification of a claim against the Debtor reflected in the Schedules, or to add a new claim to the Schedules, the affected creditor is required to file a proof of claim or amend any previously filed proof of claim in respect of the amended scheduled claim by the later of (a) the General Bar Date or the Governmental Bar Date, as applicable, and (b) 5:00 p.m. (prevailing Eastern Time) on the date that is twenty-one (21) days from the date on which the Debtor mails notice of the amendment to the Schedules (or another time period as may be fixed by the Court (the "**Amended Schedules Bar Date**").

12. Additionally, the Bar Date Order provides that any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease is required to file a proof of claim by the later of (a) the General Bar Date or the Governmental Bar Date, as applicable, and (b) 5:00 p.m., prevailing Eastern Time, on the date that is twenty-one (21) days following service of an order approving the rejection of any executory contract or unexpired lease of the Debtor (the "**Rejection Bar Date**" and, collectively with the General Bar Date, the Governmental Bar Date, the Amended Schedules Bar Date, the "**Bar Dates**").

13. Notice of the Bar Dates was provided by mail and publication in accordance with the procedures outlined in the Bar Date Order [Docket No. 203].

THE CLAIMS PROCESS

14. The claims register, prepared and maintained by Kurtzman Carson Consultants, LLC dba Verita Global ("**Verita**"), the Debtor's court-appointed claims and noticing agent, shows that, as of the date hereof, over 185 proofs of claim have been filed in this chapter 11 case. At this time, the Debtor, with the assistance of its advisors, is principally focused on reviewing and reconciling (a) amended and superseded claims, (b) proofs of claim which assert secured, priority or administrative status, including with respect to claims allegedly arising under section 503(b)(9) of the Bankruptcy Code, and (c) proofs of claim for which the Debtor asserts it has no liability.

BASIS FOR RELIEF

15. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b).

16. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that it "is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b). While a properly filed proof of claim is *prima facie* evidence of the claim's allowed amount, when an objecting party presents evidence to rebut a claim's *prima facie* validity, the claimant bears the burden of proving the claim's validity by a preponderance of evidence. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992). The burden of persuasion with respect to the claim is always on the claimant. *See id.* at 174. The failure to allege facts and to provide adequate support for a claim eliminates the claim's *prima facie* validity. *See, e.g., In re Jorczak*, 314 B.R. 474, 481– 82 (Bankr. D. Conn. 2004) (discussing the evidentiary requirements and burden of proof with respect to the allowance of claims).

17. However, a claimant asserting administrative expense priority bears the burden of establishing entitlement to such priority. *See, e.g.*, *In re Bernard Techs., Inc.*, 342 B.R. 174, 177 (Bankr. D. Del. 2006); *In re O'Brien Envtl. Energy, Inc.*, 181 F.3d 527, 533 (3d Cir. 1999); *In re Goody's Family Clothing Inc.*, 610 F.3d 812, 818 (3d Cir. 2010); *In re Interstate Grocery Distribs. Sys.*, 2001 Bankr. LEXIS 1240, at *17 (Bankr. D.N.J. Oct. 4, 2001) (citing *In re Drexel Burnham Lambert Grp., Inc.*, 134 B.R. 482 (Bankr. S.D.N.Y. 1991)) ("The burden of proving entitlement to an administrative expense claim is on the claimant and the measure of proof is preponderance of the evidence."). Section 503(b)(1)(A) of the Bankruptcy Code grants administrative priority to claims for, among other enumerated categories of estate expenses, "the actual, necessary costs and expenses of preserving the estate." 11 U.S.C. § 503(b)(1)(A). The Third Circuit utilizes a two-part test to determine whether a claim is entitled to administrative expense priority. "For a claim in its entirety to be entitled to . . . priority under § 503(b)(1)(A), the debt must arise from a transaction with the debtor-in-possession and the consideration supporting the claimant's right to payment must be beneficial to the debtor-in-possession in the operation of the business." *In re O'Brien Envtl. Energy, Inc.*, 181 F.3d at 532–33.

18. Claimants bear a similar burden for claims under section 503(b)(9) of the Bankruptcy Code. To establish entitlement to a section 503(b)(9) claim, a claimant must prove by a preponderance of the evidence that "(1) the vendor sold 'goods' to the debtor; (2) the goods were received by the debtor within twenty days [before the bankruptcy] filing; and (3) the goods were sold . . . in the ordinary course of business." *In re World Imports, Ltd.*, 862 F.3d 338, 341 (3d Cir. 2017) (quoting *In re Goody's Fam. Clothing, Inc.*, 401 B.R. 131, 133 (Bankr. D. Del. 2009)). Section 503(b)(9) of the Bankruptcy Code grants an administrative priority claim for "the value of any goods received by the debtor within 20 days before the date of commencement

of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." 11 U.S.C. § 503(b)(9). For a claim to be afforded administrative expense priority under section 503(b)(9) of the Bankruptcy Code, the claimant would have to establish, among other things, that the Debtor or its agent physically received goods during the period from December 9, 2025 through the Petition Date. Claimants bear the ultimate burden of proof in establishing a valid administrative expense claim. *See SRC Liquidation*, 573 B.R. at 540 (citation omitted).

THE RECLASSIFIED CLAIMS

19. As set forth in the Robinson Declaration, based upon a careful review and analysis of the Debtor's books and records, the Debtor has determined that each Reclassified Claim listed on **Schedule 1** to the Proposed Order was filed incorrectly, in whole or in part, as a secured, priority, or administrative expense claim.

20. In evaluating the Reclassified Claims, the Debtor thoroughly reviewed the Schedules, its books and records, the Reclassified Claims, delivery tickets, and the related supporting documentation provided by each claimant, if any, and has determined that there is no evidence that indicates that the Reclassified Claims are entitled to secured, priority, or administrative expense status in the asserted amounts.

21. Certain of the Reclassified Claims, in whole or in part, assert that they are entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code. A claim is only entitled to administrative expense status under section 503(b)(9) of the Bankruptcy Code if the claim is for goods received by the Debtor within the twenty days prior to the Petition Date that were sold to the Debtor in the ordinary course of its business.[4] However, the Reclassified Claims asserting

[4] *See* 11 U.S.C. § 503(b)(9); *see also In re Goody's Family Clothing, Inc.*, 401 B.R. 131, 133 (Bankr. D. Del. 2009) ("The language of the statute provides for the allowance of an administrative claim provided the claimant

administrative priority pursuant to section 503(b)(9) of the Bankruptcy Code (a) relate to services instead of goods delivered to the Debtor, (b) are for goods that were not received by the Debtor within the twenty days prior to the Petition Date, (c) do not provide evidence supporting administrative priority pursuant to section 503(b)(9), or (d) do not involve the sale of goods to the Debtor within the twenty days prior to the Petition Date. Further, certain of the claimants asserting Reclassified Claims are direct shippers, who shipped goods directly to the Debtor's customers, and for which the Debtor never had physical possession of the goods. Because the Debtor never had physical possession of the goods, such Reclassified Claims are not entitled to administrative priority pursuant to section 503(b)(9).[5]

22. In addition, certain of the Reclassified Claims assert priority status under section 507(a) of the Bankruptcy Code. However, the Reclassified Claims asserting priority status either (a) fail to articulate a basis for such classification or to meet the requirements for the asserted classification or (b) assert a priority claim over the $17,150 limit under section 507(a)(4) of the Bankruptcy Code.

23. Each of the Reclassified Claims thus should be reclassified, in whole or in part, as general unsecured claims in this chapter 11 case. Failure to reclassify the Reclassified Claims would result in creditors receiving improper recoveries on account of such claims.

24. Accordingly, the Debtor seeks entry of the Proposed Order reclassifying the Reclassified Claims identified on **Schedule 1** thereto as general unsecured claims.

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establishes: (1) the vendor sold "goods" to the debtor; (2) the goods were received by the debtor within twenty days prior to filing; and (3) the goods were sold to the debtor in the ordinary course of business.").

[5] *See In re True Value Co., et al*. No. 24-12337 (KBO) (Bankr. D. Del. July 10, 2025) Hr'g Tr. No. 12:5–12 (holding that goods that vendors shipped to the debtors' customers were not received by the debtors within the meaning of section 503(b)(9) of the Bankruptcy Code because "[u]nder the Third Circuit's decisions of *Marin Motor* and *World Inputs*, for goods to be 'received by the debtor' under Section 503(b)(9) there must be physical possession of the goods by the debtor or constructive possession of the goods by the debtor through its agent or bailee").

THE REDUCED AND RECLASSIFIED CLAIMS

25. As further set forth in the Robinson Declaration, based upon a careful review and analysis of the Debtor's books and records, the Debtor has determined that the amounts of each Reduced and Reclassified Claim listed on **Schedule 2** to the Proposed Order exceed the liability of the Debtor for such claims. Specifically, as further detailed in the Robinson Declaration and on **Schedule 2**, the Reduced and Reclassified Claims either (a) overstate the commissions earned by the claimant as an employee of the Debtor or (b) overstate amounts owed for post-petition services due to the claimant under a rejected executory contract.

26. The Debtor has additionally determined that each Reduced and Reclassified Claim was filed incorrectly, in whole or in part, as a secured, priority, or administrative expense claim. For the reasons stated within the Reclassified Claims section above, any failure to reduce and reclassify the Reduced and Reclassified Claims would result in creditors receiving improper recoveries on account of such claims, to the detriment of creditors in this chapter 11 case.

27. Accordingly, the Debtor seeks entry of the Proposed Order reducing and reclassifying the Reduced and Reclassified Claims identified on **Schedule 2** thereto.

THE NO LIABILITY CLAIM

28. As further set forth in the Robinson Declaration, based upon a careful review and analysis of the Debtor's books and records, the Debtor has determined that the Debtor and its estate are not liable with respect to the No Liability Claim listed on **Schedule 3** to the Proposed Order. Specifically, Multnomah County-Dart filed the No Liability Claim incorrectly asserting a secured claim for 2025 real property taxes, but the Debtor does not, and has not, owned any real property, in Oregon or otherwise. The documentation attached to the No Liability Claim lists the owner of the real property subject to the asserted taxes as Schoolhouse Factory LLC, the landlord for the Debtor's former Portland, Oregon location. Any failure to disallow the No Liability Claim could

result in the applicable claimant receiving an unwarranted recovery against the Debtor's estate, to the detriment of creditors in this chapter 11 case.

29. Accordingly, the Debtor seeks entry of the Proposed Order disallowing and expunging the No Liability Claim identified on **Schedule 3**.

RESPONSES TO THIS OBJECTION

30. To contest the Debtor's determinations with respect to the relief requested in this Objection, a claimant must file and serve a written response to this Objection (a "**Response**") so that it is received no later than **May 8, 2026 at 4:00 p.m. (Prevailing Eastern Time)** (the "**Response Deadline**"). Each Response to this Objection must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware: 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and served upon counsel to the Debtor, Young Conaway Stargatt & Taylor, LLP, 1000 N. King St., Wilmington, Delaware 19801, Attn: Elizabeth S. Justison and Andrew M. Lee.

31. Each Response to this Objection must, at a minimum, contain the following information:

a. a caption setting forth the name of the Court, the name of the Debtor, the above captioned case number, and the title of the Objection to which the Response is directed;

b. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;

c. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;

d. all documentation and other evidence, to the extent it was not included with the proof of claim previously filed with the clerk or Verita, upon which the claimant will rely to support the basis for and amounts asserted in the proof of claim and in opposing this Objection; and

e. the name, address, telephone number, fax number or email address of the person(s) (which may be the claimant or the claimant's legal representative)

with whom counsel for the Debtor should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the applicable claim on behalf of the claimant.

32. If a claimant fails to timely file and serve a Response by the Response Deadline, the Debtor will present to the Court an appropriate order substantially in the form of the Proposed Order without further notice to the claimant or, potentially, a hearing.

33. The Debtor reserves the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing.

SEPARATE CONTESTED MATTERS

34. To the extent a Response is filed regarding any claim affected by this Objection and the Debtor is unable to resolve the Response, the objection by the Debtor to such claim asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

COMPLIANCE WITH LOCAL RULE 3007-1

35. To the best of the Debtor's knowledge and belief, this Objection and related exhibits comply with Local Rule 3007-1. To the extent that this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

RESERVATION OF RIGHTS

36. The Debtor hereby reserves the right to object in the future to any of the proofs of claim affected by this Objection on any ground, including, but not limited to, section 502(d)

of the Bankruptcy Code, and to amend, modify, or supplement this Objection, including, without limitation, to object to amended or newly-filed claims.

37. Notwithstanding anything contained in this Objection, the Proposed Order or the schedule attached thereto, nothing herein shall be construed as a waiver of any rights that the Debtor may have to exercise rights of setoff against holders of such claims.

NOTICE

38. Notice of this Objection will be given to: (a) the U.S. Trustee; (b) counsel to The Chernin Group; (c) counsel to the Committee; (d) each of the claimants whose claim is subject to this Objection; and (e) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtor submits that, under the circumstances, no other or further notice is required.

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WHEREFORE, the Debtor respectfully requests that the Court enter the Proposed Order granting the relief requested in this Objection and such other and further relief as may be just and proper.

Dated: April 17, 2026
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Andrew M. Lee

Michael R. Nestor (No. 3526)
Kara Hammond Coyle (No. 4410)
Elizabeth S. Justison (No. 5911)
Andrew M. Lee (No. 7078)
Brynna M. Gaffney (No. 7402)
Rodney Square
1000 N. King Street
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Emails: mnestor@ycst.com
kcoyle@ycst.com
ejustison@ycst.com
alee@ycst.com
bgaffney@ycst.com

Counsel for the Debtor
and Debtor in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SALT HOUSE, INC.,[1]	Case No. 25-12277 (LSS)
Debtor.	**Hearing Date: May 19, 2026 at 11:00 a.m. (ET)** **Response Deadline: May 8, 2026 at 4:00 p.m. (ET)**

NOTICE OF DEBTOR'S SECOND
(SUBSTANTIVE) OMNIBUS OBJECTION TO CLAIMS

CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND THE EXHIBITS AND SCHEDULES ATTACHED HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS.

IF YOUR CLAIM IS SUBJECT TO THIS OBJECTION, YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED.

PLEASE TAKE NOTICE that the above-captioned debtor and debtor-in-possession (the "**Debtor**") has filed the attached *Debtor's Second (Substantive) Omnibus Objection to Claims* (the "**Objection**") with the United States Bankruptcy Court for the District of Delaware (the "**Court**").

PLEASE TAKE FURTHER NOTICE that any responses (each, a "**Response**") to the relief requested in the Objection must be filed on or before **May 8, 2026 at 4:00 p.m. (ET)** (the "**Response Deadline**") with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, any party submitting a Response must serve a copy of its Response upon the undersigned counsel to the Debtor so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

a. a caption setting forth the name of the Court, the name of the Debtor, the above captioned case number, and the title of the Objection to which the Response is directed;

[1] The Debtor in this chapter 11 case is Salt House, Inc. (f/k/a Food52, Inc.) and the last four digits of the Debtor's federal tax identification number are 2738. For the purpose of this chapter 11 case, the Debtor's service address is 1 Dock 72 Way, 13th Floor, Brooklyn, New York 11205.

b. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;

c. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;

d. all documentation and other evidence, to the extent it was not included with the proof of claim previously filed with the clerk or Verita, upon which the claimant will rely to support the basis for and amounts asserted in the proof of claim and in opposing this Objection; and

e. the name, address, telephone number, fax number or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtor should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the applicable claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON **MAY 19, 2026 AT 11:00 A.M. (ET)** BEFORE THE HONORABLE LAURIE SELBER SILVERSTEIN, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 2 WILMINGTON, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE DEBTOR WILL PRESENT TO THE COURT, WITHOUT FURTHER NOTICE TO YOU, THE PROPOSED ORDER SUSTAINING THE OBJECTION.

PLEASE TAKE FURTHER NOTICE THAT QUESTIONS CONCERNING THE OBJECTION SHOULD BE DIRECTED TO THE UNDERSIGNED COUNSEL FOR THE DEBTOR. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

[*Signature Page Follow*]

Dated: April 17, 2026
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Andrew M. Lee

Michael R. Nestor (No. 3526)
Kara Hammond Coyle (No. 4410)
Elizabeth S. Justison (No. 5911)
Andrew M. Lee (No. 7078)
Brynna M. Gaffney (No. 7402)
Rodney Square
1000 N. King Street
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Emails: mnestor@ycst.com
kcoyle@ycst.com
ejustison@ycst.com
alee@ycst.com
bgaffney@ycst.com

Counsel for the Debtor
and Debtor in Possession

EXHIBIT A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SALT HOUSE, INC.,[1]	Case No. 25-12277 (LSS)
Debtor.	**Ref: Docket No. ___**

ORDER SUSTAINING THE DEBTOR'S SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CLAIMS

Upon the objection (the "**Objection**")[2] of the above-captioned debtor and debtor in possession (the "**Debtor**") for the entry of this order (this "**Order**") (a) reclassifying, in whole or in part, certain proofs of claim set forth on **Schedule 1**; (b) reducing and reclassifying, in whole or in part, certain proofs of claim set forth on **Schedule 2**; and (c) disallowing and expunging certain proofs of claim set forth on **Schedule 3**, as more fully set forth in the Objection; and upon consideration of the Robinson Declaration; and this Court having reviewed the Objection and the Robinson Declaration; and this Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that this Court may enter a final order consistent with Article III of the United States Constitution; and this 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 it appearing that proper and adequate notice of the Objection has been given and that no other or further notice is necessary; and upon the record herein;

[1] The Debtor in this chapter 11 case is Salt House, Inc. (f/k/a Food52, Inc.) and the last four digits of the Debtor's federal tax identification number are 2738. For the purpose of this chapter 11 case, the Debtor's service address is 1 Dock 72 Way, 13th Floor, Brooklyn, New York 11205.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

and after due deliberation thereon; and this Court having determined that the relief requested in the Objection is in the best interests of the Debtor, its estate, its creditors, and other parties in interest; and good and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT**:

1. The Objection is **SUSTAINED** as provided herein.

2. Each claim listed on **Schedule 1** attached hereto is hereby reclassified as set forth in the columns under the header labeled "Reclassified Claim."

3. Each claim listed on **Schedule 2** attached hereto is hereby reduced and reclassified as set forth in the columns under the header labeled "Reduced and Reclassified Claim."

4. The claim listed on **Schedule 3** attached hereto is hereby disallowed and expunged in its entirety.

5. The Debtor's objection to each claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

6. With respect to the Reclassified Claims, the Debtor's right to object on any other grounds that the Debtor discovers during the pendency of this chapter 11 case is preserved.

7. The Debtor's right to amend, modify, or supplement the Objection, to file additional objections to any other claims (filed or not) which may be asserted, and to seek further reduction of any claim to the extent such claim has been paid, are preserved, and nothing included in or omitted from the Objection is intended or shall be deemed to impair, prejudice, waive or otherwise

affect any rights, claims, or defenses of the Debtor and its estate with respect to the claims addressed in the Objection.

8. The Debtor and the Debtor's claims and noticing agent, Kurtzman Carson Consultants, LLC dba Verita Global, and the Clerk of this Court are authorized to take all steps necessary or appropriate to carry out this Order.

9. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation or enforcement of this Order.

Schedule 1

Reclassified Claims

Food52

Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
1	Capabunga	93	2/23/2026	Administrative: $9,341.00 Secured: $0.00 Priority: $0.00 General Unsecured: $6,885.00 Total: $16,226.00	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $16,226.00 Total: $16,226.00	This claim asserts 503(b)(9) administrative priority in the amount of $9,341 for "goods sold and shipped," but the Debtor did not receive the goods from the claimant, and the claimant did not provide any supporting documentation indicating otherwise. The claimant is a direct shipper, who shipped goods directly to the Debtor's customers, and for which the Debtor never had physical possession of the goods. *See In re True Value Company, L.L.C., et al.* No. 24-12337 (KBO) (Bankr. D. Del. July 10, 2025) Hr'g Tr. No. 12:5–12 (holding that goods that vendors shipped to the debtors' customers were not received by the debtors within the meaning of section 503(b)(9) of the Bankruptcy Code because "[u]nder the Third Circuit's decisions of *Marin Motor* and *World Inputs* , for goods to be 'received by the debtor' under Section 503(b)(9) there must be physical possession of the goods by the debtor or constructive possession of the goods by the debtor through its agent or bailee"). Therefore, the claim does not meet the requirements for 503(b)(9) administrative priority and should be reclassified to a general unsecured claim.
2	Cat Dang Handicraft Co., Ltd	16	1/13/2026	Administrative: $5,351.66 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $5,351.66	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $5,351.66 Total: $5,351.66	This claim asserts 503(b)(9) administrative priority in the amount of $5,351.66 for "goods sold," but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoice attached to the proof of claim is dated July 28, 2025 and the bill of lading was stamped on August 12, 2025, far outside the 20-day period preceding the Petition Date of December 29, 2025. The Debtor has no record of receiving goods from this claimant in the 20 days preceding the Petition Date and, accordingly, this claim should be reclassified to a general unsecured claim.
3	Claire Bonnett	79	2/13/2026	Administrative: $0.00 Secured: $0.00 Priority: $38,338.00 General Unsecured: $0.00 Total: $38,338.00	Administrative: $0.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $21,188.00 Total: $38,338.00	This claim asserts priority under section 507(a)(4) of the Bankruptcy Code for "unpaid wages" in the amount of $38,338, but the priority cap under section 507(a)(4) of the Bankruptcy Code is $17,150. Accordingly, the claim has a priority claim limit of $17,150.00 and the remainder of the claim should be reclassified to a general unsecured claim.
4	Euler Hermes Agent for Janel Group, Inc.	48	1/29/2026	Administrative: $120,787.43 Secured: $0.00 Priority: $179,275.97 General Unsecured: $460,104.22 Total: $760,167.62	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $760,167.62 Total: $760,167.62	This claim was filed in the amount of $760,167.62 for "goods sold," and asserted 503(b)(9) administrative priority in the amount of $120,787.43 and priority under section 507(a)(8) of the Bankruptcy Code in the amount of $179,275.97. Regarding the 503(b)(9) portion, the Debtor is not aware of receiving the goods listed in the claim and rejected receipt/delivery of the goods, and the claimant is therefore not entitled to a 503(b)(9) claim. Regarding the 507(a)(8) portion of the claim, the claimant is not a governmental unit and is therefore not entitled to priority under section 507(a)(8) of the Bankruptcy Code. Accordingly, the entire claim should be reclassified to a general unsecured claim.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
5	Hunter Campbell	68	2/9/2026	Administrative: $0.00 Secured: $0.00 Priority: $31,815.00 General Unsecured: $0.00 Total: $31,815.00	Administrative: $0.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $14,665.00 Total: $31,815.00	This claim asserts priority under section 507(a)(4) of the Bankruptcy Code for "services performed" in the amount of $31,815, but the priority cap under section 507(a)(4) of the Bankruptcy Code is $17,150. Accordingly, the claim has a priority claim limit of $17,150.00 and the remainder of the claim should be reclassified to a general unsecured claim.
6	Jana Pollack	107	2/26/2026	Administrative: $0.00 Secured: $0.00 Priority: $828.00 General Unsecured: $0.00 Total: $828.00	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $828.00 Total: $828.00	This claim asserts priority under section 507(a)(4) of the Bankruptcy Code for $828 for "services performed" as a contract counterparty to write a branded article. The claimant is not an employee of the debtor or an independent contractor within the meaning of section 507(a)(4) of the Bankruptcy Code and her claim is not entitled to priority status, either under section 507(a)(4) or otherwise. Accordingly, the claim should be reclassified to a general unsecured claim.
7	Julia Sumner	25	1/19/2026	Administrative: $17,150.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $7,850.00 Total: $25,000.00	Administrative: $0.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $7,850.00 Total: $25,000.00	This claim asserts 503(b)(9) administrative priority, but the claim is for a pre-petition bonus. The Debtor has no record of receving any goods from the claimant in the 20 days preceding the Petition Date, nor did the claimant providing any documentation reflecting that it delivered any goods to the Debtor. The claim is solely based on an asserted pre-petition bonus in the amount of $25,000. The claim should be reclassified to a priority claim under section 507(a)(4) of the Bankruptcy Code in the amount of $17,150 and the balance should be a general unsecured claim. The Debtor reserves all rights to object to this claim as a no liability claim through a subsequent claim objection.
8	Kristen Miglore	149	3/11/2026	Administrative: $0.00 Secured: $0.00 Priority: $4,367.81 General Unsecured: $0.00 Total: $4,367.81	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $4,367.81 Total: $4,367.81	This claim asserts priority under section 507(a)(4) of the Bankruptcy Code for $4,367.81 for "goods sold (book royalties earned)" as a contract counterparty. The claimant is not an employee of the debtor or an independent contractor within the meaning of section 507(a)(4) of the Bankruptcy Code and her claim is not entitled to priority status, either under section 507(a)(4) or otherwise. Accordingly, the claim should be reclassified to a general unsecured claim.
9	Lighting Saigon Co., Ltd.	14	1/12/2026	Administrative: $1,635.90 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $1,635.90	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $1,635.90 Total: $1,635.90	This claim asserts 503(b)(9) administrative priority in the amount of $1,635.90 for "Goods sold invoice LS20251 Desk lamp MR01, Scone lamp MR02," but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoice attached to the proof of claim is dated for November 26, 2025, which is outside the 20-day period preceding the Petition Date of December 29, 2025. The Debtor has no record of receiving goods from this claimant in the 20 days preceding the Petition Date and, accordingly, this claim should be reclassified to a general unsecured claim.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
10	Marissa Berg	70	2/10/2026	Administrative: $29,168.00 Secured: $0.00 Priority: $29,168.00 General Unsecured: $0.00 Total: $29,168.00	Administrative: $0.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $12,018.00 Total: $29,168.00	This claim asserts 503(b)(9) administrative priority, but the claim is for "unpaid wages." The Debtor has no record of receving any goods from the claimant in the 20 days preceding the Petition Date, nor did the claimant providing any documentation reflecting that it delivered any goods to the Debtor. The claim is solely based on an asserted unpaid wages in the amount of $29,168. The claim should be reclassified to a priority claim under section 507(a)(4) of the Bankruptcy Code in the amount of $17,150 and the balance should be a general unsecured claim.
11	Metaltech Design Pvt. Ltd	5	1/8/2026	Administrative: $12,000.00 Secured: $0.00 Priority: $12,00.00 General Unsecured: $0.00 Total: $23,235.60	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $23,235.60 Total: $23,235.60	This claim was filed for "Goods sold to Schoolhouse" in the amount of $23,235.60 and asserted 503(b)(9) administrative priority in the amount of $12,000, 507(a)(4) priority in the amount of $11,500, and 507(a)(5) priority in the amount of $500. Regarding the 503(b)(9) portion, the documentation attached to the claim is for goods that were shipped in June, July, and August of 2025. The Debtor did not receive any goods from the claimant in the 20 days preceding the Petition Date, and the 503(b)(9) portion of the claim should therefore be reclassified to a general unsecured claim. The claimant is not a current or former employee of the Debtor and is likewise not entitled to priority treatment under sections 507(a)(4) or (a)(5) of the Bankruptcy Code, and therefore those portions of the claim should likewise be reclassified to a general unsecured claim.
12	New NWF LLC	46	1/28/2026	Administrative: $34,592.55 Secured: $0.00 Priority: $0.00 General Unsecured: $273.31 Total: $34,865.86	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $34,865.86 Total: $34,865.86	This claim asserts 503(b)(9) administrative priority in the amount of $34,592.55 for 'goods sold and shipped,' but the Debtor did not receive the goods from the claimant, and the claimant did not provide any supporting documentation indicating otherwise. The claimant is a direct shipper, who shipped goods directly to the Debtor's customers, and for which the Debtor never had physical possession of the goods. *See In re True Value Company, L.L.C., et al.* No. 24-12337 (KBO) (Bankr. D. Del. July 10, 2025) Hr'g Tr. No. 12:5–12 (holding that goods that vendors shipped to the debtors' customers were not received by the debtors within the meaning of section 503(b)(9) of the Bankruptcy Code because "[u]nder the Third Circuit's decisions of *Marin Motor* and *World Inputs*, for goods to be 'received by the debtor' under Section 503(b)(9) there must be physical possession of the goods by the debtor or constructive possession of the goods by the debtor through its agent or bailee"). Therefore, the claim does not meet the requirements for 503(b)(9) administrative priority and should be reclassified to a general unsecured claim.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
13	Pennsylvania Woodworks	82	2/14/2026	Administrative: $24,552.21 Secured: $0.00 Priority: $0.00 General Unsecured: $21,185.20 Total: $45,737.41	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $45,737.41 Total: $45,737.41	This claim asserts 503(b)(9) administrative priority in the amount of $24,552.21 for "Goods Sold" but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoice attached to the proof of claim provides dates from January 22, 2025 through December 1, 2025, which is outside the 20-day period preceding the Petition Date of December 29, 2025. In addition, the claimant is a direct shipper, who shipped goods directly to the Debtor's customers, and for which the Debtor has never received physical possession of any goods. *See In re True Value Co., et al.* No. 24-12337 (KBO) (Bankr. D. Del. July 10, 2025) Hr'g Tr. No. 12:5–12 (holding that goods that vendors shipped to the debtors' customers were not received by the debtors within the meaning of section 503(b)(9) of the Bankruptcy Code because "[u]nder the Third Circuit's decisions of *Marin Motor and World Inputs* , for goods to be 'received by the debtor' under Section 503(b)(9) there must be physical possession of the goods by the debtor or constructive possession of the goods by the debtor through its agent or bailee"). Therefore, the claim does not meet the requirements for 503(b)(9) administrative priority and should be reclassified to a general unsecured claim.
14	ROYAL PORCELAIN PUBLIC COMPANY LIMITED	7	1/8/2026	Administrative: $10,672.88 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $10,672.88	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $10,672.88 Total: $10,672.88	This claim asserts 503(b)(9) administrative priority in the amount of $10,672.88 for "Commercial Goods," but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoices attached to the proof of claim are dated for June 6, 2025, which is outside the 20-day period preceding the Petition Date of December 29, 2025. The Debtor has no record of receiving goods from this claimant in the 20 days preceding the Petition Date and, accordingly, this claim should be reclassified to a general unsecured claim.
15	Scientific Research Company	77	2/12/2026	Administrative: $202,733.60 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $202,733.60	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $202,733.60 Total: $202,733.60	This claim asserts 503(b)(9) administrative priority in the amount of $202,733.60 for "Goods sold" but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoice attached to the proof of claim provides dates from June 30, 2025 through October 31, 2025, which is outside the 20-day period preceding the Petition Date of December 29, 2025. The Debtor has no record of receiving goods from this claimant in the 20 days preceding the Petition Date and, accordingly, this claim should be reclassified to a general unsecured claim.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
16	Texteis DA - Domingos Almeida SA	39	1/27/2026	Administrative: $492,748.72 Secured: $0.00 Priority: $492,748.72 General Unsecured: $0.50 Total: $492,749.22	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $492,749.22 Total: $492,749.22	This claim asserts 503(b)(9) administrative priority in the amount of $492,748.72 for "Goods Sold" but the supporting documentation does not show that the claimant sold, or the Debtor received, goods from the claimant in the 20 days preceding the Petition Date. The invoice attached to the proof of claim provides dates from May 30, 2025 through November 11, 2025, which is outside the 20-day period preceding the Petition Date of December 29, 2025. The Debtor has no record of receiving goods from this claimant in the 20 days preceding the Petition Date and, accordingly, this claim should be reclassified to a general unsecured claim. This claim also aserts 507(a) priority but does not include a subsection and the invoice attached to the proof of claim does not provide any proof of entitlement to priority under section 507(a) of the Bankruptcy Code. Accordingly, the entire claim should be reclassified to a general unsecured claim.
17	Virginia Sin Enterprises LLC	65	2/5/2026	Administrative: $0.00 Secured: $0.00 Priority: $6,928.70 General Unsecured: $0.00 Total: $6,928.70	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $6,928.70 Total: $6,928.70	This claim asserts priority under section 507(a)(4) of the Bankruptcy Code, but the claimant is not a former employee and is therefore not entitled to priority under 507(a)(4). The claim is based on "goods sold" and did not assert 503(b)(9) administrative priority. Nevertheless, the Debtor also reviewed the claim on that basis and the claim is not entitled to administrative status under section 503(b)(9) because the claimant is a direct shipper, who shipped goods directly to the Debtor's customers, and for which the Debtor never had physical possession of the goods. *See In re True Value Company, L.L.C., et al.* No. 24-12337 (KBO) (Bankr. D. Del. July 10, 2025) Hr'g Tr. No. 12:5–12 (holding that goods that vendors shipped to the debtors' customers were not received by the debtors within the meaning of section 503(b)(9) of the Bankruptcy Code because "[u]nder the Third Circuit's decisions of *Marin Motor* and *World Inputs* , for goods to be 'received by the debtor' under Section 503(b)(9) there must be physical possession of the goods by the debtor or constructive possession of the goods by the debtor through its agent or bailee"). Therefore, the claim does not meet the requirements for 503(b)(9) administrative priority, or 507(a)(4) priority, and should be reclassified to a general unsecured claim. The Debtor reserves all rights to object to this claim as a no liability claim through a subsequent claim objection.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
18	VistaVu Solutions Ltd.	161	3/13/2026	Administrative: $43,523.57 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $43,523.57	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $43,523.57 Total: $43,523.57	This claim asserts 503(b)(9) administrative priority, but the claim is for subscription licenses. The Debtor has no record of receving any goods from the claimant in the 20 days preceding the Petition Date, nor did the claimant provide any documentation reflecting that it delivered any goods to the Debtor and, thus, is not entitled to administrative priority.

Schedule 2

Reduced and Reclassified Claims

Food52

Substantive Schedules - Reduced and Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reduced and Reclassified Claim	Reason for Modification
1	Alexis Aguayo Goldstein	71	2/10/2026	Administrative: $47,808.00 Secured: $0.00 Priority: $47,808.00 General Unsecured: $0.00 Total: $47,808.00	Administrative: $0.00 Secured: $0.00 Priority: $17,150.00 General Unsecured: $20,684.00 Total: $37,834.00	This claim asserts 503(b)(9) administrative priority for "unpaid wages," but the proof of claim does not provide any supporting evidence that the claim involves the sale of goods to the Debtor in the ordinary course of business in the 20 days preceding the Petition Date, and the Debtor has no record of ever receiving any goods from the claimant. The claim also asserts priority under section 507(a)(4) of the Bankruptcy Code for "unpaid wages" in the amount of $47,808, but the priority cap under section 507(a)(4) of the Bankruptcy Code is $17,150. Additionally, the total claim amount should be reduced to $37,834.00 based on earned commissions. The claimant reached 53.43% of the claimant's target sales (actual sales of $1,912,721 with a target goal of $3,580,000). The commission target with 100% of goal sales would pay out $70,813.00. Given the actual sales were 53.43%, the earned commissions are $37,834.00. Therefore, the claim should be reduced and reclassified, resulting in a claim under section 507(a)(4) of the Bankruptcy Code in the amount of $17,150 and a general unsecured claim in the amount of $20,684.
2	Feedonomics Holdings, LLC	154	3/12/2026	Administrative: $17,206.57 Secured: $0.00 Priority: $0.00 General Unsecured: $19,062.60 Total: $36,269.17	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $31,684.57 Total: $31,684.57	This claim was filed in the amount of $36,269.17 and asserted administrative priority of $17,206.57. The asserted administrative priority portion of $17,206.57 is for the service period under the contract from December 29, 2025 through June 23, 2026. The executory contract was rejected effective February 16, 2026 [Docket No. 261]. The Debtor paid the pro-rated post-petition amount of $4,581.60 covering the period from December 29, 2025 through the rejection date of February 16, 2026, and the claimant is not entitled to an administrative claim for post-rejection services that will not be provided and therefore provide no benefit to the Debtor's estate. Instead, the remaining $12,624.97 should be reclassified to a general unsecured claim for rejection damages, resulting in a total general unsecured claim of $31,684.57.

Schedule 3

No Liability Claim

Food52

Substantive Schedules - No Liability Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	No Liability Claim	Reason for Disallowing
1	Multnomah County-Dart	37	1/21/2026	Administrative: $0.00 Secured: $114,909.20 Priority: $0.00 General Unsecured: $0.00 Total: $114,909.20	Administrative: $0.00 Secured: $0.00 Priority: $0.00 General Unsecured: $0.00 Total: $0.00	This claim was filed as a secured claim for 2025 real property taxes owed to the Multnomah County Division of Assessment, Recording and Taxation by the Debtor's former landlord, Schoolhouse Factory LLC. The Debtor previously leased its Portland, Oregon location from Schoolhouse Factory LLC. The documentation attached to the proof of claim lists the owner of the real property subject to the asserted taxes as Schoolhouse Factory LLC. The Debtor does not own any real property (in Oregon or otherwise) and has no liability for this claim.

EXHIBIT B

Declaration of Heidi Robinson

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SALT HOUSE, INC.,[1]	Case No. 25-12277 (LSS)
Debtor.	

DECLARATION OF HEIDI ROBINSON IN SUPPORT OF DEBTOR'S SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CLAIMS

I, Heidi Robinson, hereby make this Declaration pursuant to U.S.C. § 1746:

1. I am an independent contractor and former Chief Financial Officer and Chief Operating Officer of Salt House, Inc. (f/k/a Food52, Inc.) (the "**Debtor**" or the "**Company**"), having served in that position since my appointment in October 2025. As such, I am familiar with the day-to-day operations, businesses, financial affairs, and books and records of the Company.

2. I submit this declaration (this "**Declaration**") in support of the *Debtor's Second (Substantive) Omnibus Objection to Claims* (the "**Omnibus Objection**").[2]

3. All statements in this Declaration are based upon my personal knowledge, my review (or the review of others under my supervision) of (a) business books and records kept by the Debtor in the ordinary course of business, (b) the relevant proofs of claim, (c) the Schedules, and (d) the official claims register filed in the Debtor's case.

4. The proofs of claim subject to the Omnibus Objection were carefully reviewed and analyzed in good faith using due diligence by, among others, appropriate personnel of the Debtor,

[1] The Debtor in this chapter 11 case is Salt House, Inc. (f/k/a Food52, Inc.) and the last four digits of the Debtor's federal tax identification number are 2738. For the purpose of this chapter 11 case, the Debtor's service address is 1 Dock 72 Way, 13th Floor, Brooklyn, New York 11205.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Omnibus Objection.

MERU, LLC—the Debtor's financial advisor, and Kurtzman Carson Consultants, LLC dba Verita Global—the Debtor's court-appointed claims and noticing agent. These efforts resulted in identifying the Reclassified Claims identified in Schedule 1 to the Proposed Order, the Reduced and Reclassified Claims identified in Schedule 2 to the Proposed Order, and the No Liability Claim identified in Schedule 3 to the Proposed Order. Schedules 1, 2, and 3 are incorporated into this Declaration by reference.

5. To the best of my knowledge and belief, each Reclassified Claim listed on Schedule 1 to the Proposed Order and each Reduced and Reclassified Claim listed on Schedule 2 to the Proposed Order asserts that it is entitled to administrative, secured, or priority status in a manner that is not supported under the Bankruptcy Code or other applicable law. The Debtor does not believe it is liable for the Reclassified Claims and Reduced and Reclassified Claims in the amount and/or priority currently asserted. After carefully reviewing the Reclassified Claims and the Reduced and Reclassified Claims in good faith, utilizing due diligence by appropriate personnel, I believe that each Reclassified Claim and Reduced and Reclassified Claim fails to provide, and I am not otherwise aware of, any facts to support the secured, administrative, or priority claim status asserted. If the Reclassified Claims and Reduced and Reclassified Claims are not reclassified and reduced, as applicable, the relevant claimants may receive recoveries in excess of what they are actually entitled to receive. In addition, I believe that reclassifying the Reclassified Claims and the Reduced and Reclassified Claims will enable the Debtor to maintain a more accurate claims register.

6. In addition, to the best of my knowledge and belief, the amount in each Reduced and Reclassified Claim exceeds the liability of the Debtor for such claim. Specifically, Alexis Aguayo Goldstein asserts in claim 71 that she earned $47,808.00 in commissions as an employee

of the Debtor. However, the Debtor's records indicate that Ms. Goldstein earned $37,834.00 in commissions. She reached 53.43% of her target sales (actual sales of $1,912,721.00 with a target goal of $3,580,000.00). If Ms. Goldstein had reached 100% of her target goal, her commission would have been $70,813.00. Given that actual sales were 53.43% of the target goal, Ms. Goldstein's earned commissions are $37,834.00. As such, I believe the claim should be reduced to such amount.

7. With respect to claim 154, the claimant, Feedonomics Holdings, LLC, alleged a claim amount of $36,269.17, including an asserted administrative priority portion of $17,206.57. The asserted administrative priority portion is for the service period under the applicable contract from December 29, 2025 through June 23, 2026. However, the contract was rejected effective February 16, 2026 [Docket No. 261]. The Debtor paid the pro-rated post-petition amount of $4,581.60 covering the period from December 29, 2025 through the rejection date of February 16, 2026. I do not believe that the claimant is entitled to an administrative claim for post-rejection services that will not be provided and that therefore provide no benefit to the Debtor's estate. Instead, the remaining $12,624.97 should be reclassified to a general unsecured claim for rejection damages, resulting in a total general unsecured claim of $31,684.57.

8. I believe if the Reduced and Reclassified Claims are not reduced, the relevant claimants may receive recoveries in excess of what they are actually entitled to receive. In addition, I believe that reclassifying the Reduced and Reclassified Claims will enable the Debtor to maintain a more accurate claims register.

9. Further, to the best of my knowledge and belief, the Debtor and its estate are not liable for the No Liability Claim listed on Schedule 3 to the Proposed Order. Specifically, Multnomah County-Dart filed the No Liability Claim incorrectly asserting a secured claim for

2025 real property taxes, but the Debtor does not, and has not, owned any real property, in Oregon or otherwise. The documentation attached to the No Liability Claim lists the owner of the real property subject to the asserted taxes as Schoolhouse Factory LLC, the landlord for the Debtor's former Portland, Oregon location. If the No Liability Claim is not disallowed and expunged, the relevant claimant may receive an unwarranted recovery. In addition, I believe that disallowing and expunging the No Liability Claim will enable the Debtor to maintain a more accurate claims register.

10. Based on the foregoing, and to the best of my knowledge, information, and belief, the information contained in the Omnibus Objection and the exhibits and schedules attached thereto is true and accurate.

11. Accordingly, the Debtor requests that the Court reclassify the Reclassified Claims listed on Schedule 1 to the Proposed Order, reduce and reclassify the Reclassified Claims listed on Schedule 2 to the Proposed Order, and disallow and expunge the No Liability Claim listed on Schedule 3 to the Proposed Order.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 17, 2026

/s/ Heidi Robinson
Heidi Robinson
Authorized Signatory