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. 328**

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.

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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.

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Dated: May 18th, 2026
Wilmington, Delaware

LAURIE SELBER SILVERSTEIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Reclassified Claims

Food52

Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	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: $30,658.00 Total: $47,808.00	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. Therefore, the claim should be 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 $30,658. The Debtor received an informal response from the claimant and the claimant has agreed to such reclassification.
2	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.
3	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.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
4	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.
5	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.
6	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.
7	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.
8	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.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
9	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.
10	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.
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.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
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.
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.

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Substantive Schedules - Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
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.
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.

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Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reclassified Claim	Reason for Modification
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.
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.

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Schedule 2

Reduced and Reclassified Claim

Food52

Substantive Schedules - Reduced and Reclassified Claims

Row	Name of Claimant	Claim #	Date Filed	Claim Amount	Reduced and Reclassified Claim	Reason for Modification
1	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: $31,687.57 Total: $31,687.57	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 $31,687.57.

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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.

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