

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

IN RE:

**PICCADILLY RESTAURANTS, LLC,
ET AL.,**

DEBTORS

* **CASE NO. 12-51127**
*
* **(JOINT ADMINISTRATION)¹**
*
* **CHAPTER 11**
*
* **JUDGE ROBERT SUMMERHAYS**

**DEBTORS' FIFTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO SECTIONS
105 AND 502(B) OF THE BANKRUPTCY CODE AND RULES 3001, 3003, AND 3007 OF
THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS
OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ATTACHED TO THIS OBJECTION.**

NOW IN COURT, through undersigned counsel, come the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"),² who submit this Fifth Omnibus Objection to Claims Pursuant to Sections 105 and 502(b) of the Bankruptcy Code and Rules 3001, 3003, and 3007 of the Federal Rules of Bankruptcy Procedure (this "Objection"). In support of this Objection, the Debtors state as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

¹ Jointly administered with *In re Piccadilly Food Service, LLC*, 12-51128 (Bankr. W.D. La. 2012), and *In re Piccadilly Investments, LLC*, 12-51129 (Bankr. W.D. La. 2012).

² The debtors in these Chapter 11 cases include Piccadilly Restaurants, LLC, Piccadilly Food Service, LLC, and Piccadilly Investments, LLC.

BACKGROUND

2. On September 11, 2012 (the “Petition Date”), the Debtors filed a petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). The Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

3. No trustee or examiner has been appointed. An Official Committee of Unsecured Creditors was appointed in these Chapter 11 cases on October 23, 2012 (the “Unsecured Creditors’ Committee”).

4. The Debtors are jointly administrated pursuant to Bankruptcy Code § 105(a) and Bankruptcy Rule 1015(b). The statutory predicates for the relief requested herein are §§ 105(a) and 502(b) of the Bankruptcy Code.

RELIEF REQUESTED

5. The Debtors have examined the proofs of claim identified on Exhibit A (the “Claims”) hereto filed by certain taxing authorities (collectively, the “Taxing Authorities”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Satisfied Tax Claims”) are no longer valid because they were satisfied in full by the Debtors as authorized by the Court.

6. The Debtors reserve all their rights to object on any other basis to any Satisfied Tax Claim as to which the Court does not grant the relief requested herein.

LEGAL STANDARD

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Fidelity Holding Co.*, 837 F.2d 696, 698 (5th Cir. 1988).

8. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such a claim is unenforceable against the debtor and property of the debtor under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors have carefully analyzed the proofs of claim identified on **Exhibit A**, as well as their books and records and have determined that each Satisfied Tax Claim is no longer valid as it has been satisfied in full by the Debtors.

9. To avoid the possibility of improper recovery against the Debtors’ estates and for the benefit of the proper creditors of the Debtors, the Debtors request that the Court disallow and expunge in their entirety the Satisfied Tax Claims. Further the Debtors reserve all their rights to object to any Satisfied Tax Claim as to which the Court does not grant the relief requested herein on any other basis.

NOTICE

10. Notice of this Objection has been provided to each claimant asserting a Claim as identified on **Exhibit A**, and to (a) the secured creditor, through Atalaya Administrative, LLC, and its counsel of record, Brent R. McIlwain and David F. Waguespack, (b) the 30 largest unsecured creditors, the identity of which may be amended from time to time, (c) the twenty (20) additional random unsecured creditors, (d) all parties who have requested special notice pursuant to Bankruptcy Rule 2002, (e) counsel for the Unsecured Creditors’ Committee, and (f) the Office of the United States Trustee. The Debtors submit that no further notice is necessary for this Court to enter an Order granting the relief requested herein.

WHEREFORE, the Debtors pray that the Court enter an Order in the form attached as **Exhibit B**, (a) granting this Objection, (b) disallowing and expunging the Satisfied Tax Claims, and (c) granting such other general and equitable relief as is just and proper.

Respectfully submitted,

/s/ Mark A. Mintz

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Exhibit A

EXHIBIT A

Claims to be Disallowed and Expunged

| Name | Claim No. | Amount | Reason |
|---|------------------|---------------|---------------------------|
| Lafayette Consolidated Government PO Box 4024 Lafayette, LA 70502 | 339 | \$249.69 | Satisfied During the Case |
| Lafayette Consolidated Government PO Box 4024 Lafayette, LA 70502 | 340 | \$328.95 | Satisfied During the Case |
| Shelby County Trustee PO Box 2751 Memphis, TN 38101 | 304 | \$20,747.61 | Satisfied During the Case |
| Shelby County Trustee PO Box 2751 Memphis, TN 38101 | 305 | \$28,887.72 | Satisfied During the Case |
| Shelby County Trustee PO Box 2751 Memphis, TN 38101 | 306 | \$17,036.76 | Satisfied During the Case |
| Tax Collection Division PO Box 4024 Lafayette, LA 70502 | 338 | \$249.69 | Satisfied During the Case |
| Tax Collector, Hillsborough County ATTN: Doug Beldon PO Box 172920 601 E. Kennedy Blvd., 14th Floor Tampa, FL 33672 | 293 | \$872.73 | Satisfied During the Case |
| Tax Collector, Hillsborough County ATTN: Doug Beldon PO Box 172920 601 E. Kennedy Blvd., 14th Floor Tampa, FL 33672 | 294 | \$29,317.57 | Satisfied During the Case |
| Treasurer – City of Norfolk PO Box 3215 Norfolk, VA 23514 | 401 | \$6,782.92 | Satisfied During the Case |

Exhibit B

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

IN RE:

**PICCADILLY RESTAURANTS, LLC,
ET AL.,**

DEBTORS

* **CASE NO. 12-51127**
*
* **(JOINT ADMINISTRATION)¹**
*
* **CHAPTER 11**
*
* **JUDGE ROBERT SUMMERHAYS**

**ORDER GRANTING DEBTORS' FIFTH OMNIBUS
OBJECTION TO CLAIMS**

Considering the *Fifth Omnibus Objection to Claims Pursuant to Sections 105 and 502(b) of the Bankruptcy Code and Rules 3001, 3003, and 3007 of the Federal Rules of Bankruptcy Procedure* (the "Objection") (Dkt. No. __), filed on behalf of Debtors and Debtors-in-possession

¹ Jointly administered with *In re Piccadilly Food Service, LLC*, 12-51128 (Bankr. W.D. La. 2012), and *In re Piccadilly Investments, LLC*, 12-51129 (Bankr. W.D. La. 2012).

(collectively, the “Debtors”),² and upon the record of these chapter 11 cases and due deliberation thereon, and good and sufficient cause appearing therefor,

IT IS ORDERED that the Objection is SUSTAINED;

IT IS FURTHER ORDERED that all claims listed on **Exhibit A** to the Objection are disallowed and expunged as indicated therein; and

IT IS FURTHER ORDERED that this Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.

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This Order was prepared and is being submitted by:

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**Attorneys for Piccadilly Restaurants, LLC
Piccadilly Food Service, LLC and
Piccadilly Investments, LLC**

² The debtors in these Chapter 11 cases include Piccadilly Restaurants, LLC, Piccadilly Food Service, LLC, and Piccadilly Investments, LLC.