

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION  
[www.flmb.uscourts.gov](http://www.flmb.uscourts.gov)**

In re:

Landmark Holdings of Florida, LLC,  
  
Reorganized Debtor.

Chapter 11

Case No. 2:25-bk-00397

**OBJECTION OF THE REORGANIZED DEBTORS TO  
PROOF OF CLAIM NO. 31-1, CASE NO. 2:25-BK-00400 FILED BY  
THE GEORGIA DEPARTMENT OF COMMUNITY HEALTH**

**Notice of Opportunity to  
Object and Request For Hearing**

If you object to the relief requested in this paper you must file a response with the clerk of Court at the Sam M. Gibbons United States Courthouse, 801 N. Florida Avenue, Suite 555, Tampa, Florida 33602, and mail a copy to the moving party at Hunton Andrews Kurth LLP, Attn: Justin F. Paget & Jennifer E. Wuebker, Riverfront Plaza, East Tower, 951 E. Byrd St., Richmond, Virginia 23219 within thirty (30) days from the date of the attached proof of service, plus an additional three days if this paper was served on any party by U.S. Mail.

If you file and serve a response within the time permitted, the Court will either notify you of a hearing date or the Court will consider the response and grant or deny the relief requested in this paper without a hearing. If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, and the Court may grant or deny the relief requested without further notice or hearing.

**You should read these papers carefully and discuss them with your attorney if you have one. If the paper is an objection to your claim in this bankruptcy case, your claim may be reduced, modified, or eliminated if you do not file and serve a response.**

The Reorganized Debtors,<sup>1</sup> through their undersigned counsel, file this objection (this “Objection”) seeking entry of an order (the “Order”), substantially in the form attached hereto as

<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the *Third Amended Joint Chapter 11 Plan For Landmark Holdings of Florida, LLC and Its Debtor Affiliates* [Docket No. 417] (the “Plan”).

**Exhibit A**, (i) disallowing a portion of, and thereby reducing, the Athens Claim (defined below) in the amount of \$373,154.36 (leaving a claim amount of \$595,513.55), and (ii) reclassifying the Athens Claim from a priority tax claim to a general unsecured claim because it is not a tax. Alternatively, if the Court determines that the Athens Claim is entitled to treatment as a priority tax claim, the Reorganized Debtors request the Court classify the Athens Claim as a priority claim for excise taxes under section 507(a)(8)(E) of the Bankruptcy Code and accordingly limit the priority portion of the Athens Claim to \$471,211.55, with the remainder (\$124,302.00) reclassified as a general unsecured claim. In support hereof, the Reorganized Debtors submit as follows:

**I. PRELIMINARY STATEMENT**

There are two primary issues with the Athens Claim filed by the Georgia Department of Community Health. The first is that the Athens Claim overstates the amount due and owing from Landmark Athens (as defined below). The books and records of the Reorganized Debtors reflect additional payments made that are not properly accounted for in the Athens Claim. As a result, the Athens Claim should be disallowed in part to reduce the claim to the proper outstanding balance. The second is that the Athens Claim improperly asserts priority treatment as a tax, when in fact, the amounts due are for unpaid fees. The Georgia Department of Community Health uses the misnomer “bed tax” to describe the unpaid amounts in an effort to support this mischaracterization, but the true nature of the Provider Payments (as defined below) that comprise the unpaid amounts asserted in the Athens Claim is that of a fee, not a tax. This is because the primary purpose of the Provider Payments is to generate additional federal funding for private (not public) benefit. As such, the Athens Claim is not entitled to priority and instead should be recharacterized in its entirety as a general unsecured claim. This Objection does include a request for alternative relief, solely to the extent that the Court determines that the Provider Payments

somehow are entitled to priority tax treatment. They are not. The Reorganized Debtors bring this Objection to correct these errors and to ensure that the estates are not unduly burdened with an overstated and mischaracterized Athens Claim.

## **II. JURISDICTION AND VENUE**

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this Court under 28 U.S.C. §§ 1408 and 1409.

2. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

3. The basis for the relief requested herein is sections 105(a), 502(b), and 507(a) of title 11 of the United States Code (the “Bankruptcy Code”), rules 3001, 3007, and 3012 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 3007-1 of the Local Rules for the United States Bankruptcy Court for the Middle District of Florida.

## **III. BACKGROUND**

### **A. Commencement of the Chapter 11 Cases**

4. On March 9, 2025, each of the above-captioned Debtors filed voluntary petitions under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”).

5. Reorganized Debtor Landmark Hospital of Athens, LLC (“Landmark Athens”) owns and operates a long term acute care (“LTAC”) hospital located in Athens, Georgia.

6. The deadline by which governmental entities were required to file proofs of claim by was September 5, 2025 [Docket No. 82].

7. On October 9, 2025, the Court entered the *Order Approving Disclosure Statement and Confirming Third Amended Chapter 11 Plan of Landmark Holdings of Florida, LLC and Its Debtor Affiliates* [Docket No, 421] confirming the Plan. Pursuant to Article VII of the Plan, the Reorganized Debtors have authority to file objections to Claims.

8. The deadline to object to claims, other than Administrative Claims and Professional Fee Claims is the later of (i) 180 days after the Effective Date of the Plan and (ii) such other period of limitation as may be fixed by the Bankruptcy Court. *See* Plan, Article VII.5.

9. On December 12, 2025, the Plan was substantially consummated and the Effective Date occurred. *See Notice of Occurrence of Effective Date* [Docket No. 486].

**B. Georgia Department of Community Health**

*a. The Georgia Hospital Medicaid Financing Program Act*

10. Under Georgia’s Hospital Medicaid Financing Program Act (the “Act”), the Board of Community Health (the “Board”) is authorized to establish and assess provider payments on hospitals, as defined by the Board. *See* Ga. Code § 31-8-179.2. A provider payment is a payment assessed by the Georgia Department of Community Health (“GDCH”) pursuant to the Act for the privilege of operating a hospital. § 31-8-179.1. A “hospital” is defined as an institution licensed pursuant to Chapter 7 of title 31 of the Act which is primarily engaged in providing inpatients diagnostics and therapeutic services for medical diagnosis, treatment, and care of injured, disabled, or sick persons or rehabilitation services for the rehabilitation of injured, disabled, or sick persons. *See* § 31-8-179.1. Landmark Athens is a long term acute care hospital licensed under chapter 7 of title 31 of the Georgia Code, and is therefore a “hospital” under the Act.

11. Provider payments are established and assessed by Board rule. § 31-8-179.2(a). The Board’s rules are found at Georgia Administrative Code 111-3-10.01-05 (the “Rules”). Under the Rules, “Provider Payments” are paid quarterly by “Non-Governmental Hospitals.” *See* Ga. Admin. Code. § 111-3-10.02(2) & (3). A “Provider Payment” is a payment assessed by GDCH pursuant to the Rules for the privilege of operating a “Non-Governmental Hospital.” § 111-3-10.01(7). A “Non-Governmental Hospital” is a subclass of hospitals that does not include public

long term acute care hospitals. § 111-3-10.01(6). Landmark Athens is a private LTAC, and therefore qualifies as a Non-Governmental Hospital. Thus, GDCH can assess Provider Payments.

12. Provider Payments are assessed by GDCH based on hospital financial data and cannot “exceed the amount necessary to obtain federal financial participation for medical assistance payments allowable under 42 C.F.R. § 447.272 and 42 C.F.R. § 447.321.” § 111-3-10.02(1). Proceeds of Provider Payments are paid into a segregated account in trust and are not commingled with other funds. § 111-3-10.02(1). The funds are dedicated for the sole purpose of obtaining federal financial participation for medical assistance payments to Non-Governmental Hospitals. § 111-3-10.02(1); § 111-3-10.03. Thus, the Provider Payments directly (and primarily) benefit Non-Governmental Hospitals (i.e. private hospitals) in the State of Georgia.

*b. The Athens Claim*

13. On July 14, 2025, GDCH filed proof of claim number 31-1 in case number 2:25-bk-00400 against Landmark Athens (the “Athens Claim”).

14. The Athens Claim asserts a \$968,867.91 priority claim pursuant to section 507(a)(8) of the Bankruptcy Code on account of “Bed Taxes.” *See* Athens Claims, line items 8 & 12. “Bed Taxes” is a misnomer colloquially used to describe Provider Payments.

15. In support of the Athens Claim, GDCH attaches a one page summary spreadsheet of Provider Payments assessed against Landmark Athens from time period beginning in September 2019 through June 2025. The summary spreadsheet also reflects the application of certain payments made by Landmark Athens to GDCH on account of assessed Provider Payments.

16. However, the Reorganized Debtors believe that the summary spreadsheet does not accurately reflect all payments made. Upon review of its books and records, Landmark Athens believes that it made additional payments on account of Provider Payments assessed by GDCH.

Indeed, Landmark Athens' books and records reflect an outstanding balance of only \$595,513.55 owed to GDCH. A reconciliation of payments made toward Provider Fees during the Claim Period (defined below) is attached hereto as Exhibit B (the "Landmark Reconciliation").<sup>2</sup>

#### **IV. Relief Requested**

17. By this Objection, the Reorganized Debtors respectfully request the Court enter the Order (i) disallowing a portion of, and thereby reducing, the Athens Claim in the amount of \$373,154.36 (leaving a claim amount of \$595,513.55), and (ii) reclassifying the Athens Claim in its entirety as a general unsecured claim.

18. Alternatively, if the Court determines that the Athens Claim is entitled to treatment as a priority tax claim, the Reorganized Debtors request the Court classify the Athens Claim as a priority claim for excise taxes under section 507(a)(8)(E) of the Bankruptcy Code and accordingly limit the priority portion of the Athens Claim to \$471,211.55 (for amounts within three years of the Petition Date), with the remainder (\$124,302.00) reclassified as a general unsecured claim.

#### **V. Basis for Relief**

19. Section 502(a) of the Bankruptcy Code provides, in pertinent part, "[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed unless a party in interest objects." 11 U.S.C. § 502(a).

20. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim under section 502(a) of the Bankruptcy Code. "The burden of proof is on an objecting party to produce evidence equivalent in probative value to that of the creditor to rebut the *prima facie* effect of the proof of

---

<sup>2</sup> The Reorganized Debtors' bank statements evidence the payments reflected on the Landmark Reconciliation. While GDCH should have records of all payments made, the bank statements reflecting the same are available upon request.

claim.” *In re Winn-Dixie Stores, Inc.*, 418 B.R. 475, 476 (M.D. Fla. 2009). “If the objecting party rebuts the prima facie validity of the proof of claim, the claimant bears the burden of persuasion to substantiate the validity and the amount of the claim by a preponderance of the evidence.” *Id.* Despite this shifting burden during the claim objection process, the ultimate burden of proof always lies with the claimant. *See, e.g., Raleigh v. Ill. Dep’t of Rev.*, 530 U.S. 15, 20-22 (2000).

**A. The Athens Claim Should be Disallowed in the Amount of \$373,154.36 Because the Debtors are Not Liable for Such Amount on Account of Payments Previously Made**

21. Section 502(b)(1) of the Bankruptcy Code provides that, “if [an] objection to acclaim is made, the court . . . shall determine the amount of such claim . . . and shall allow such claim in such amount, except to the extent that – (1) such claim is unenforceable against the debtor and property of the debtor . . . under applicable law.” 11 U.S.C. § 502(b)(1).

22. As described above, the Athens Claim asserts a \$968,867.91 priority claim under section 507(a)(8) for outstanding “Bed Taxes” due for the period from September 2019 through the June 2025 (the “Claim Period”). However, Landmark Athens’ books and records reflect additional payments against Provider Payments during the Claim Period in the amount of \$373,154.36, reducing the outstanding liability from \$968,867.91 to \$595,513.55. Accordingly, the Debtors respectfully request the Court disallow, and thereby reduce, the Athens Claim in the amount of \$373,154.36, resulting in an allowed claim amount of \$595,513.55.

**B. The Athens Claim Should be Reclassified as a General Unsecured Claim Because Provider Payments are Not “Taxes” Entitled to Priority Treatment**

23. Bankruptcy Rule 3012 provides that the Court may determine the amount of a priority claim under section 507 on the objection to such claim by a party in interest. Fed. R. Bankr. P. 3012(a)(b). Section 507(a)(8) of the Bankruptcy Code affords priority to claims of governmental units predicated on the six types of taxes (or penalties associated with the same)

described therein. *See* 4 Collier on Bankruptcy ¶ 507.11[1].<sup>3</sup> While the priority treatment of such claims differs depending on which subsection of 507(a)(8) the claim satisfies, to qualify as a priority claim under any subsection of 507(a)(8), the claim must be for taxes. *See* 4 Collier on Bankruptcy ¶ 507.11[1][c] (“The priority granted by section 507(a)(8) does not extend to all obligations owed to governmental units, but only to taxes.”). As described above, the Athens Claim asserts that the entire \$968,867.91 claim is entitled to priority treatment under section 507(a)(8) without specifying which subsection it purports to qualify under.

24. “To determine whether an obligation can qualify for tax priority [under section 507(a)(8)], it is necessary to determine whether the obligation owed to a governmental unit is a tax or customs duty or whether it is some other type of obligation.” *Id.* The Bankruptcy Code does not define “tax.” “Federal courts apply a ‘functional examination’ to the exaction, regardless of how it is labeled, to determine whether it is a tax . . . or something else.” *In re Gardens Hospital and Medical Center, Inc.*, 573 B.R. 811, 815 (C.D. Cal. 2017). Courts have defined tax as an “involuntary exaction for a public purpose . . . .” *See In re Shooters Emporium, Inc.*, 135 B.R. 701, 702 (Bankr. S.D. Fla. 1992) (citing *In re Jerry Lynn Minning Co.*, 780 F.2d 585, 588 (6th Cir. 1986); *Williams v. Motely*, 925 F.2d 741, 743 (4th Cir. 1991)). In the context of the Internal Revenue Code, the Supreme Court defined a tax as “a pecuniary burden laid upon individuals or property for the purpose of supporting the Government.” *U.S. v. Reorganized CF & I Fabricators of Utah, Inc.*, 518 U.S. 213, 224 (1996). A “fee,” on the other hand, is the “antithesis of a ‘tax,’ [and] has been defined as a ‘voluntary payment for a private benefit.’” *Shooters Emporium*, 135 B.R. at 702. “[T]he inevitable benefit to the public from governmentally imposed fees . . . is insufficient to establish that such a fee is a tax . . . . Otherwise, ‘all such fees would be “taxes” for

---

<sup>3</sup> Section 507(a)(8) also affords priority to certain customs duties, which are not relevant here.

bankruptcy purposes.” *Id.* (citing *Jerry Lynn*, 780 F.2d at 589). Thus, courts distinguish between a “fee” and a “tax” by determining its purpose, public or private. *Id.* (citing *Jerry Lynn*, 780 F.2d at 588; *In re Metro Transp. Co.*, 117 B.R. 143, 154 (Bankr. E.D. Pa. 1990).

25. In *Gardens*, the court analyzed whether mandatory hospital quality assurance (“HQA”) fees payable by a private, for-profit California hospital were a tax entitled to priority treatment. 573 B.R. 811 (Bankr. C.D. Cal. 2017). In that case, the debtor hospital provided services to patients under the California Medical Assistance Program, commonly known as Medi-Cal. *Id.* at 813. The costs of the Medi-Cal program are shared between the state and federal government, and California is generally entitled to reimbursement by the federal government for 50% of Medi-Cal costs. *Id.* To cover its share of the costs, California enacted the Medi-Cal Hospital Reimbursement Improvement Act of 2013, which required certain hospitals to pay HQA fees, which are assessed regardless of whether a Hospital participates in Medi-Cal. *Id.* The HQA fees are assessed and collected quarterly and allow California to obtain more healthcare funds from the government than it otherwise could. *Id.* In *Gardens*, The California state department responsible for administering Medi-Cal sought allowance of an administrative priority claim for unpaid post-petition HQA fees, alleging that the HQA fees were a tax. *Id.*

26. The *Gardens* court held that the HQA fees were not taxes and were not entitled to priority treatment as a result. *Id.* at 819. It reasoned that the HQA fees are not imposed for a public purpose because the primary benefit from the HQA fees was the cash infusion of federal funds into the debtor hospital’s balance sheet. *Id.* at 815. California argued that the HQA fees were a tax, asserting that HQA fees are imposed for the public purpose of expanding access to healthcare. *Id.* While the court did note that “[t]he hybrid healthcare system used in the United States—which combines elements of private enterprise and government support—makes the

application of the ‘public purpose’ test difficult,” it ultimately concluded that the primary purpose was to increase the total amount of funding available to California hospitals. The court also noted that the participating hospitals typically receive back the funds they pay in HQA fees plus additional matching funds from the federal government. *Id.* at 816.

[T]he hybrid public/private nature of the healthcare system means that the public also benefits from the HQA Fees—the additional funds the hospitals receive as a result of the Act allow them to treat more Medi-Cal patients. In determining that the preponderance of the benefit is to the hospitals, the Court finds it significant that hospitals are reimbursed directly for healthcare services they provide. A hospital that devises a more efficient way of providing healthcare services can use the funds it saves for other purposes; it is not required to use that money to treat additional Medi-Cal patients.

*Id.* at 817.

27. Just as the primary beneficiary of HQA fees are the hospitals which pay them, the primary beneficiary of the Provider Payments under the Act and the Rules are the hospitals which pay them. Provider Payments are “dedicated and used for the sole purpose of obtaining federal financial participation for medical assistance payments to Non-Governmental Hospitals . . . on behalf of Medicaid recipients.” Ga. Admin. Cod. § 111-3-10-.03(1). Landmark Athens, a private, for profit LTAC, relies on Medicaid payments for a substantial portion of its revenue. While the public does derive a secondary benefit as a result of the increased access to healthcare, the primary beneficiary remains the private Georgia hospitals that receive access to additional federal funds.

28. Payment of Provider Payments provides a significant monetary benefit to Georgia hospitals, including Landmark Athens, by materially increasing revenue as a result of the availability of matching federal funds. Provider Payments are not a pecuniary burden assessed for the purpose of supporting the government. Rather, they are a fee which enables Landmark Athens to substantially increase patient revenues where it otherwise could not. The inevitable benefit to the public by way of increased access to healthcare is insufficient to establish that the Provider

Payments are a tax because the primary beneficiary of the Provider Payments are the hospitals which pay them. In sum, the Provider Payments are not involuntarily exacted for a public purpose. Instead, the Provider Payments are voluntary payments for a private benefit (i.e. the ability of private hospitals to access federal funds), and therefore are fees. Accordingly, the Reorganized Debtors respectfully request the Court reclassify the entire Athens Claim as a general unsecured claim because the claim is not a tax entitled to priority status under the Bankruptcy Code.

**C. If the Court Finds that the Provider Payments Are Taxes (Which They are Not), the Provider Payments Should be Classified as Excise Taxes under Section 507(a)(8)(E)(ii)**

29. Section 507(a)(8)(E)(ii) affords priority to allowed, unsecured claims of governmental units to the extent such claims are for an excise tax, for which a return is not required, on a transaction occurring during the three years immediately preceding the date of the filing of the petition. 11 U.S.C. § 507(a)(8)(E)(ii). “Excise tax” is not defined in the Bankruptcy Code. However, an “excise tax has been defined as an indirect tax that is not directly imposed upon persons or property, but that is imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a privilege.” 4 Collier on Bankruptcy ¶ 507.11; *New Neighborhoods, Inc. v. West Va. Workers Comp. Ins. Fund*, 886 F.2d 714 (4th Cir. 1989).

30. The legislative history of section 507 indicates that Congress intended a broad interpretation of “transaction” as it is used in section 507(a)(8)(E). *In re National Steel Corp.*, 321 B.R. 901, 911-12 (Bankr. N.D. Ill. 2005); 124 Cong. Rec. 34,016 (Senate), reprinted in 1978 U.S.C.C.A.N. 6505, 6567; 124 Cong. Rec. 32,416 (House), reprinted in 1978 U.S.C.C.A.N. 5787, 6436, 6498 (emphasis added). Courts in the Eleventh Circuit have applied this broad interpretation in the healthcare context. *See, e.g., In re Perry*, 521 B.R. 370 (Bankr. N.D. Ala. 2014) (holding that business license and occupational taxes owed by a physician-owned medical practice were

excise taxes because the “medical practice involved multiple transactions, from receiving payment for the care and treatment of her patients to employing and paying others to work for her practice.”)

31. As described above, Provider Payments are assessed using “available hospital financial data and other information as applicable, including, but not limited to, hospital cost reports and the Annual Hospital Financial Survey” for “*the privilege* of operating a Non-Governmental Hospital.” Ga. Admin. Code § 111-3-10.02(2); Ga. Code § 31-8-179.1. As in *Perry*, Landmark Athens revenues and other financial data, which are used to calculate the Provider Payments, are derived from transactions for, among other things, receiving payment for care and treatment of patients. Accordingly, to the extent the Court finds that the Provider Payments are taxes, and the Reorganized Debtors contend they are not, the Provider Payments should be classified as excise taxes pursuant to 507(a)(8)(E)(ii), with the priority treatment of such claim limited only to Provider Payments assessed in the three years preceding the Petition Date.

32. Pursuant to Section VI(B) above, the Debtors have requested the Athens Claim be disallowed, and thereby reduced, in the amount of \$373,154.36, leaving a remaining balance of \$595,513.55. If the Court grants such relief, of the \$595,513.55 remaining balance, \$124,302.00 is for Provider Payments assessed more than three years before the Petition Date. *See Exhibit B.*

33. As such, the Debtors request that the Court classify the Athens Claim as a priority claim for excise taxes under 507(a)(8)(E)(ii) in the amount of \$471,211.55, with the remaining balance of the claim (\$124,302.00) reclassified as a general unsecured claim.

## **VI. Reservation of Rights**

34. The Debtors expressly reserve all rights to further object to the Athens Claim on any grounds and to seek appropriate discovery from GDCH regarding the Athens Claim.

**VII. Notice**

35. The Debtors will serve notice of this Objection on (a) counsel for GDCH; (b) the U.S. Trustee; (c) the Internal Revenue Service; (d) counsel for the GUC Trustee; and (e) all parties that have filed a renewed request for service pursuant to Bankruptcy Rule 2002.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Debtors respectfully request the Court sustain this Objection, enter the Order, and grant such other relief as is just and proper.

Fort Myers, Florida  
Dated: February 9, 2026

Respectfully submitted,

/s/ Jennifer E. Wuebker

**HUNTON ANDREWS KURTH LLP**

Jamie Z. Isani (FL 728861)

333 SE 2nd Avenue, Suite 2400

Miami, Florida 33131

Telephone: (305) 810-2500

Facsimile: (305) 810-2460

Email: jisani@hunton.com

- and -

Justin F. Paget (admitted *pro hac vice*)

Jennifer E. Wuebker (admitted *pro hac vice*)

951 E. Byrd Street

Richmond, Virginia 23219

Telephone: (804) 788-8200

Facsimile: (804) 788-8218

Email: jpaget@hunton.com

jwuebker@hunton.com

*Counsel to the Reorganized Debtors*

**Exhibit A**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION**  
[www.flmb.uscourts.gov](http://www.flmb.uscourts.gov)

In re:

Landmark Holdings of Florida, LLC,  
  
Reorganized Debtor.

Chapter 11

Case No. 2:25-bk-00397

**ORDER REDUCING AND RECLASSIFYING CERTAIN  
PORTIONS OF CLAIM NO. 31-1, CASE NO. 2:25-BK-00400  
FILED BY GEORGIA DEPARTMENT OF COMMUNITY HEALTH**

THIS CASE came on for consideration upon the objection [Docket No. \_\_\_] (the “Objection”)<sup>1</sup> of the above-captioned reorganized debtors (the “Reorganized Debtors”) for entry of an order (this “Order”), (i) disallowing a portion of and thereby reducing the Athens Claim in the amount of \$373,154.36, (ii) and reclassifying the Athens Claim as a general unsecured claim; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that

---

<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Objection.

proper and adequate notice of the Objection has been given and that no other or further notice is necessary; and upon the record herein; and after due deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief granted in this Order, it is hereby

**ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is hereby SUSTAINED.
2. The Athens Claim is DISALLOWED in the amount of \$373,154.36, leaving a claim amount of \$595,513.55 (the "Allowed Athens Claim").
3. The Allowed Athens Claim is RECLASSIFIED and ALLOWED as a general unsecured claim, and is not entitled to priority treatment under 11 U.S.C. § 507(a)(8) or any other section of the Bankruptcy Code.
4. The Reorganized Debtors are authorized to take all actions necessary to implement the relief granted in this Order in accordance with the Objection.
5. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation or enforcement of this Order.

Counsel for the Reorganized Debtors is directed to serve a copy of this Order on interested parties who do not receive service by CM/ECF and file a proof of service within three days of entry of the Order.

**Exhibit B**

**Landmark Reconciliation**

