

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Case No: 26-12313

Chapter 11, Subchapter V

IPIC THEATERS, LLC,

Debtor.

DEBTOR'S THIRD OMNIBUS OBJECTION TO UNSUPPORTED CLAIMS
(Lack of Support in Books and Records)

NOTICE OF OBJECTION TO CLAIM

Debtor, IPIC THEATERS, LLC ("Debtor") has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then you or your lawyer must file a written response within 30 days from the date this objection was served, explaining why your claim should be allowed as filed.

The written response must contain the case name, the case number, your name, and your claim number. If filed by an attorney, the written response must be filed electronically. If filed without an attorney, the written response must be filed with the Clerk of the United States Bankruptcy Court, Southern District of Florida, in the division in which this case is pending:

<u>Miami Division:</u> United States Bankruptcy Court Southern District of Florida C. Clyde Atkins United States Courthouse 301 North Miami Avenue, Room 150 Miami, Florida 33128	<u>Fort Lauderdale Division:</u> United States Bankruptcy Court Southern District of Florida United States Courthouse 299 East Broward Blvd., Room 112 Ft. Lauderdale, FL 33301	<u>West Palm Beach Division:</u> United States Bankruptcy Court Southern District of Florida Flagler Waterview Building 1515 North Flagler Drive, Suite 801 West Palm Beach, FL 33401
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If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the deadline stated above.

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim and may enter an order sustaining the objection without further notice or hearing. If you or your attorney do file a timely response to the objection, the court will schedule a hearing, by separate notice of hearing, to resolve the objection.

**OBJECTION TO UNSUPPORTED PROOFS OF CLAIM
(NOS. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 14, 17, 18, 19, 21, 41, 42, 47, 48, AND 51)
AND SCHEDULED CLAIMS (NOS. 3.6, 3.14, 3.17, AND 3.44)**

Debtor hereby submits this third omnibus claim objection (the “Objection”), pursuant to section 502 of title 11 of the United States Code, 11 U.S.C. § 101, *et seq.* (the “Bankruptcy Code”), Rule 3007 of the Federal Rule of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of Florida (the “Local Rules”), seeking entry of an order disallowing and striking each of the claims or scheduled liabilities identified on the attached **Exhibit A** (each an “Unsupported Claim,” and collectively, the “Unsupported Claims”) filed by or scheduled in favor of the claimants identified therein (collectively, the “Claimants”), on the ground that, after a reasonable and diligent review of its books, records, and other available financial information, the Debtor has determined that each Unsupported Claim is not supported by its regularly-maintained books and financial records. In support of this Objection, the Debtor relies on the *Declaration of Joseph J. Luzinski in Support of Third Omnibus Objection to Unsupported Claims* (the “Declaration”), attached hereto as **Exhibit B**. In further support of this Objection, the Debtor respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter and the Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 25, 2026 (the “Petition Date”), the Debtor filed a voluntary petition for relief under subchapter V of chapter 11 of the Bankruptcy Code.

4. The Debtor is operating its business and managing its assets and operations as a debtor-in-possession pursuant to section 1184 of the Bankruptcy Code.

5. On March 11, 2026, the Debtor filed its *Schedules* (ECF No. 64), including Schedule E/F, which, among other things, identifies certain of the Claimants and their respective scheduled unsecured claims.

6. Thereafter, certain of the Claimants filed their own respective proofs of claim for asserted unpaid amounts. *See* Claim Nos. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 14, 17, 18, 19, 21, 41, 42, 47, 48, 51.

7. On May 26, 2026, the Debtor filed the *Debtor’s Plan of Liquidation* (ECF No. 181) (the “Plan”). The Debtor filed a *Notice of Filing Supplement to Plan* (ECF No. 197) on June 11, 2026, attaching the Liquidation Analysis as Exhibit “A” to the Debtor’s Plan.

8. On June 12, 2026, the Court entered an *Order (I) Setting Hearing on Confirmation of Subchapter V Plan; (II) Setting Hearing on Fee Applications; (III) Setting Various Deadlines; and (IV) Describing Debtor’s Obligations* (ECF No. 198), which, among other things, scheduled the confirmation hearing for July 29, 2026 at 2:00 p.m.

9. As of the date of this Objection, the Unsupported Claims have not been expunged or otherwise disallowed by this Court.

10. Pursuant to the Plan, the deadline for objecting to claims is 60 days after the Effective Date. *See* Plan, Art. X, § 10.1 (“Except as provided in Section 2.1 of the Plan with respect to Administrative Claims and Fee Claims, all objections to Claims must be filed and

served in accordance with this section of the Plan within sixty (60) days after the Effective Date . . .”).

RELIEF REQUESTED

11. Through the instant Objection, the Debtor respectfully requests entry of an order disallowing and striking the Unsupported Claims, substantially in the form attached hereto as **Exhibit C**.

OBJECTION

12. Bankruptcy Rule 3007(d) permits the filing of an objection to more than one claim on the basis that, among other reasons, such claims “were presented in a form that does not comply with applicable rules and the objection states that the objector is therefore unable to determine a claim’s validity.” Fed. R. Bankr. P. 3007(d)(2)(F).

13. Under Bankruptcy Rule 3001, a timely proof of claim that is filed in accordance with the Bankruptcy Rules serves as prima facie evidence of the validity and amount of the claim. Fed. R. Bankr. P. 3001(f). The debtor may rebut the creditor’s proof of claim by filing an objection pursuant to Bankruptcy Rule 3007. If such an objection is made, the creditor retains the ultimate burden of persuasion as to the validity and amount of the claim. *See, e.g., Oliver v. Samadi (In re Oliver)*, 306 F. App’x. 458, 460 (11th Cir. 2008) (citing *Stancill v. Harford Sands Inc. (In re Harford Sands Inc.)*, 372 F.3d 637, 640 (4th Cir. 2004) and *Agricredit Corp. v. Harrison (In re Harrison)*, 987 F.2d 677, 680 (10th Cir. 1993)). Thereafter, “federal law requires that the court, after notice and a hearing, [] determine the amount of such claim.” *Id.* (quoting 11 U.S.C. § 502(b)) (internal quotations omitted) (alteration in original).

14. Importantly, a claimant must establish that it possesses a legally cognizable claim under applicable nonbankruptcy law because “a claim against the bankruptcy estate will not be

allowed in a bankruptcy proceeding if the same claim would not be enforceable against the debtor outside of bankruptcy.” See *United States v. Sanford (In re Sanford)*, 979 F.2d 1511, 1513 (11th Cir. 1992) (citing 11 U.S.C. § 502(b)(1)). As the United States Supreme Court has recognized, “creditors’ entitlements in bankruptcy arise in the first instance from the underlying substantive law creating the debtor’s obligation, subject to any qualifying or contrary provisions of the Bankruptcy Code. That principle requires bankruptcy courts to consult state law in determining the validity of most claims.” See *Travelers Cas. & Sur. Co. of Am. v. Pac. Gas & Elec. Co.*, 549 U.S. 443, 450–51, (2007) (internal citations and quotations omitted) (quoting *Raleigh v. Ill. Dep’t of Revenue*, 530 U.S. 15, 20 (2000)).

15. Upon examination of its books, records, and other available financial information, reasonable investigation of each Unsupported Claim, and reconciliation of its books and records with those creditors, the Debtor has determined that the Unsupported Claims are not supported by its regularly maintained books and records in the amounts asserted. See Decl. ¶¶ 7–8. Accordingly, the recommended disposition of each Unsupported Claim set forth in Exhibit A reflects the results of the Debtor’s review, investigation, and reconciliation, including the disallowance of certain Unsupported Claims in their entirety and the reduction and allowance of others as general unsecured non-priority claims in the amounts reflected therein. *Id.*

16. Having rebutted the prima facie validity of the Unsupported Claims through this Objection, the burden of persuasion rests with each corresponding Claimant to establish the validity and amount of its claim. See *In re Oliver*, 306 F. App’x. at 460. Unless and until the Claimants satisfy that burden, the Unsupported Claims should be disallowed and stricken.

17. Pursuant to Local Rule 3007-1 and Local Form 24, if any Claimant fails to respond to this Objection within 30 days after service of this Objection, the Court may determine

that such Claimant does not oppose the relief requested herein and may enter an order sustaining this Objection without further notice or hearing. See Local Rule 3007-1(c)(1), (d)(2). Accordingly, any Unsupported Claim for which no timely response is filed should be disallowed and stricken.

NOTICE

18. Notice of this Objection will be provided in accordance with Local Rules 3007-1 and 2002-1(F) to the following parties: (a) the Office of the United States Trustee (via email); (b) the Subchapter V Trustee (via email); and (c) the Claimants listed on Exhibit A at the addresses listed thereon, which appear on the Claimants' respective Proofs of Claim or the Debtor's Schedule E/F (ECF No. 64) (via first class mail). Considering the nature of the relief requested, the Debtor respectfully submits that no other or further notice is necessary.

SEPARATE CONTESTED MATTERS

19. To the extent that a response is filed regarding any claim listed in this Objection and the Debtor is unable to resolve such response, the objection by the Debtor to such claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

COMPLIANCE WITH LOCAL RULE 3007-1

20. To the best of the Debtor's knowledge and belief, this Objection and the proposed order attached hereto comply with Local Rule 3007-1. To the extent 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

21. The Debtor reserves the right to amend, modify, or supplement this Objection; to object on additional grounds not set forth herein; to object to any other claims not presently set

forth herein; and to rely on and/or produce additional evidence in support hereof.

CONCLUSION

WHEREFORE, the Debtor respectfully requests that the Court enter an order, substantially in the form attached hereto as Exhibit C, (i) sustaining this Objection; (ii) disallowing and striking the Unsupported Claims in their entirety; and (iii) granting such other and further relief as the Court deems just.

Respectfully submitted this 16 day of July, 2026.

BURR & FORMAN LLP

/s/Kylie A. Riordan

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Counsel for Debtor, IPIC Theaters, LLC

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on July 16, 2026, I electronically filed the foregoing document with the Clerk of Court using CM/ECF, which will provide Notice of Electronic Filing generated by CM/ECF to those parties registered to receive electronic notices of filing in this case. I further certify that the foregoing document will be served as follows: (a) the Office of the United States Trustee (via email); (b) the Subchapter V Trustee (via email); and (c) the Claimants listed on Exhibit A at the addresses listed thereon, which appear on the Claimants' respective Proofs of Claim or the Debtor's Schedule E/F (ECF No. 64) (via first class mail).

/s/Kylie A. Riordan

Kylie A. Riordan, Esq.

EXHIBIT A
Unsupported Claims – Books and Records

(Claimants listed alphabetically pursuant to Bankruptcy Rule 3007(e)(2))

Claim Number and Date Filed	Name of Claimant	Filed Claim Amount and Claim Type	Proposed Allowed Claim Amount and Claim Type	(1) Basis for Objection & (2) Recommended Disposition
Claim No. 18 Claim Filed: 04/23/2026	AIG Property Casualty, Inc. Attn: Kevin J. Lerner, Esq. 28 Liberty Street, Floor 22 New York, NY 10005	\$0.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 11 Date Filed: 04/01/2026	Airgas USA, LLC Attn: Keeley Carter 110 West 7th Street Tulsa, OK 74119	\$2,438.77 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 47 Date Filed: 06/03/2026	Approved Refrigeration and Air Conditioning Service Attn: Kevin Creagh 14 W Madison Avenue Dumont, NJ 07628	\$1,059,355.00 (Unsecured)	\$10,593.55 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Approved Refrigeration and Air Conditioning Service and has determined that the claim contains a clerical error and should be reduced from \$1,059,355.00 to \$10,593.55.

				(2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$10,593.55
Scheduled Claim No. 3.6 – Schedule E/F (ECF No. 64)	Braun Linen Service Inc. 16530 S. Garfield Ave Paramount, CA 90723	\$2,943.65 (Unsecured)	\$2,082.41 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Braun Linen Service Inc. and has determined that the scheduled claim should be reduced to \$2,082.41. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$2,082.41
Claim No. 6 Date Filed: 03/18/2026	City of Houston c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$7,237.57 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 19 Claim Filed: 04/23/2026	Collin County Tax Assessor/Collector c/o Abernathy, Roeder, Boyd & Hullett, P.C. 1700 Redbud Blvd., Suite 300 McKinney, TX 75069	\$21,000.00 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety

Claim No. 3 Date Filed: 03/16/2026	Consolidated Edison Company of New York Inc. Attn: Bankruptcy /PCG Group 4 Irving Place, 9th Floor New York, New York 10003	\$38,312.37 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 14 Date Filed: 04/13/2026	CoServ Gas 7701 S Stemmons Corinth, TX 76210	\$1,891.28 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.14 – Schedule E/F (ECF No. 64)	Dee Maria Plumbing, Inc. 4601 Georgia Ave West Palm Beach, FL 33405	\$1,213.48 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.17 – Schedule E/F (ECF No. 64)	Ecolab – 32027 P.O. Box 32027 New York, NY 10087	\$7,529.75 (Unsecured)	\$2,834.70 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Ecolab and has determined that the scheduled claim should be reduced to \$2,834.70. (2) Claim should be allowed as a general unsecured non-priority

				claim in the reduced amount of \$2,834.70.
Claim No. 21 Date Filed: 04/30/2026	ENGIE Resources LLC Attn: Erin Twardowski 1360 Post Oak Boulevard Suite 400 Houston, Texas 77056	\$7,892.13 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 7 Date Filed: 03/18/2026	Houston City College c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$12,243.61 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 10 Date Filed: 03/20/2026	Houston City College c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$1,377.31 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 8 Date Filed: 03/18/2026	Houston ISD c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064	\$12,243.61 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records.

	Houston, TX 77253-3064			(2) Claim should be stricken and disallowed in its entirety
Claim No. 48 Date Filed: 06/14/2026	Laura L Thompson 14129 46 th Ave NW Stanwood, WA 98292	\$275.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 1 Date Filed: 03/10/2026	Los Angeles Plumbing & Backflow Testing, Inc c/o Lorena Beas 12698 Schabarum Avenue Iriwindale, CA 91706	\$13,709.15 (Unsecured)	\$11,776.52 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Los Angeles Plumbing & Backflow Testing, Inc and has determined that the claim has been overstated and should be reduced to \$11,776.52. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$11,776.52
Claim No. 51 Date Filed: 07/06/2026	McCune Electrical Services LLC 8312 W Little York Rd. Houston, TX 77040	\$6,711.51 (Priority / Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety

Claim No. 41 Date Filed: 05/11/2026	PSE&G Attn: Bankruptcy Dept. P.O. Box 709 Newark, NJ 07101	\$27,664.08 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.44 – Schedule E/F (ECF No. 64)	Singer Equipment Company DBA M. Tucker 150 South Twin Valley Road Elverson, PA 19520	\$9,405.65 (Unsecured)	\$7,013.65 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Singer Equipment Company DBA M. Tucker and has determined that the scheduled claim should be reduced to \$7,013.65. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$7,013.65
Claim No. 42 Date Filed: 03/16/2026	SoCalGas [The Gas Company, Southern California Gas Company] P.O. Box 30337 Los Angeles, CA 90030	\$11,141.50 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 17 Claim Filed: 04/21/2026	Spectrum Attn: Kyla Carr 1600 Dublin Rd Columbus, OH 43215	\$479.88 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records.

				(2) Claim should be stricken and disallowed in its entirety
Claim No. 5 Date Filed: 03/19/2026	The Travelers Indemnity Company and Its Property Casualty Insurance Affiliates Attn: Account Resolution – Katie Beliveau 40 Media Drive, Suite 100 Queensbury, NY 12804	\$0.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor’s books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 9 Dated Filed: 03/19/2026	The Travelers Indemnity Company and Its Property Casualty Insurance Affiliates Attn: Account Resolution – Katie Beliveau 40 Media Drive, Suite 100 Queensbury, NY 12804	\$0.00 (Administrative)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor’s books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 2 Date Filed: 03/12/2026	Town of Fairview c/o Linebarger Goggan Blair and Sampson, LLP; Attn: John Kendrick Turner 3500 Maple Avenue Suite 800 Dallas, TX 75219	\$4,507.75 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor’s books and financial records. (2) Claim should be stricken and disallowed in its entirety

EXHIBIT B
(Declaration)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Case No: 26-12313

Chapter 11, Subchapter V

IPIC THEATERS, LLC,

Debtor.

**DECLARATION OF JOSEPH J. LUZINSKI IN SUPPORT OF
THIRD OMNIBUS OBJECTION TO UNSUPPORTED CLAIMS**

I, Joseph J. Luzinski, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true to the best of my knowledge, information, and belief:

1. I am a Senior Managing Director with Development Specialists, Inc. (“DSI”).
2. I am a financial advisor (“Financial Advisor”) to iPic Theaters, LLC, a debtor and debtor-in possession (the “Debtor”) in the above-captioned chapter 11 case.
3. I have served as Financial Advisor to the Debtor since February 3, 2026. On April 7, 2026, the Court entered an *Order Approving Debtor’s Application to Employ Development Specialists, Inc. as Financial Advisor and Consultant to the Debtor* (ECF No. 104). In such capacity, I am generally familiar with the Debtor’s day-to-day operations, business and financial affairs, and books and records.
4. I am above 18 years of age, and I am competent to testify.
5. Except as otherwise indicated herein, all facts set forth in this Declaration are based on my personal knowledge, my discussions with other members of the Debtor’s management team and the Debtor’s advisors, and upon records kept in the ordinary course of business that were reviewed by me or other employees of DSI under my supervision and

direction. If called upon to testify, I could and would testify competently to the facts set forth herein.

6. I submit this Declaration in support of the *Debtor's Third Omnibus Objection to Unsupported Claims* (the "Objection").¹

7. I, together with the employees and professional acting under my direction, assisted in the review and preparation of the Objection. Through my review, and with the assistance of those employees and professionals, I am personally familiar with, among other things, the Debtor's liabilities, the amounts owed to its creditors, and these chapter 11, subchapter v proceedings.

8. Based upon my review of the Debtor's regularly maintained books and records, other available financial information, the results of the Debtor's reconciliation of its books and records with those of its creditors, and the reasonable investigation undertaken with respect to each of the Unsupported Claims, the Unsupported Claims identified in Exhibit A to the Objection are not supported by the Debtor's books and records in the amounts asserted. The recommended disposition for each Unsupported Claim on Exhibit A, including the proposed disallowance of certain claims in their entirety and the reduction and allowance of others in the amounts reflected therein, is based upon the results of that review, investigation, and reconciliation.

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meaning ascribed to them in the Objection.

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 information, knowledge, and belief.

Dated: July 15, 2026.

/s/



Joseph J. Luzinski
Senior Managing Director
Development Specialists, Inc.
*Financial Advisor for the Debtor, IPIC
1501Theaters, LLC*

EXHIBIT C
(Proposed Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Case No: 26-12313

Chapter 11, Subchapter V

IPIC THEATERS, LLC,

Debtor.

**ORDER GRANTING DEBTOR'S THIRD OMNIBUS
OBJECTION TO UNSUPPORTED CLAIMS**

THIS CAUSE came before the Court upon the *Debtor's Third Omnibus Objection to Unsupported Claims* (ECF No. ____) (the "Objection")² filed by the Debtor, IPIC THEATERS, LLC (the "Debtor"), pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking entry of an order disallowing and striking the claims listed on

² All capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

Schedule 1 hereto. The Court, having considered the Objection, determines that it has jurisdiction, that this is a core proceeding in accordance with 28 U.S.C. § 157(b)(2), that venue in this District is proper, that notice of the Objection is adequate and appropriate under the circumstances, that the legal and factual bases established in the Objection constitute just cause for the relief granted herein.

Accordingly, it is **ORDERED** as follows:

1. The Objection is SUSTAINED as provided herein.
2. Pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, each Unsupported Claim listed on Schedule 1 attached hereto is DISALLOWED and STRICKEN.
3. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim referenced and/or identified in the Objection that is not listed on Schedule 1 annexed hereto, and all rights to object to or defend against such claims on any basis are expressly reserved.
4. This Order is without prejudice to the rights of the Debtor or other parties in interest to the claims identified on Schedule 1 on any additional basis.
5. Each claim and the objections by the Debtor to such claims, as set forth on Schedule 1 attached hereto, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each such claim. Any stay of this Order pending appeal by any of the Claimants 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 listed in the Objection or this Order.

6. The Debtor and the Clerk of this Court are authorized to modify the official claims register for this case in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.

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Submitted by:

Christopher R. Thompson, Esq.
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kkearney@burr.com
Counsel for Debtor, IPIC Theaters, LLC

Christopher R. Thompson, Esq., Burr & Forman LLP, is directed to serve copies of this order upon all non-registered users or registered users who have yet to appear electronically in this case and file a conforming certificate of service.

Schedule 1

Claim Number and Date Filed	Name of Claimant	Filed Claim Amount and Claim Type	Allowed Claim Amount and Claim Type	(1) Basis for Objection & (2) Recommended Disposition
Claim No. 18 Claim Filed: 04/23/2026	AIG Property Casualty, Inc. Attn: Kevin J. Lerner, Esq. 28 Liberty Street, Floor 22 New York, NY 10005	\$0.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 11 Date Filed: 04/01/2026	Airgas USA, LLC Attn: Keeley Carter 110 West 7th Street Tulsa, OK 74119	\$2,438.77 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 47 Date Filed: 06/03/2026	Approved Refrigeration and Air Conditioning Service Attn: Kevin Creagh 14 W Madison Avenue Dumont, NJ 07628	\$1,059,355.00 (Unsecured)	\$10,593.55 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Approved Refrigeration and Air Conditioning Service and has determined that the claim contains a clerical error and should be reduced from \$1,059,355.00 to \$10,593.55. (2) Claim should be allowed as a general unsecured non-priority

				claim in the reduced amount of \$10,593.55
Scheduled Claim No. 3.6 – Schedule E/F (ECF No. 64)	Braun Linen Service Inc. 16530 S. Garfield Ave Paramount, CA 90723	\$2,943.65 (Unsecured)	\$2,082.41 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Braun Linen Service Inc. and has determined that the scheduled claim should be reduced to \$2,082.41. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$2,082.41
Claim No. 6 Date Filed: 03/18/2026	City of Houston c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$7,237.57 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 19 Claim Filed: 04/23/2026	Collin County Tax Assessor/Collector c/o Abernathy, Roeder, Boyd & Hullett, P.C. 1700 Redbud Blvd., Suite 300 McKinney, TX 75069	\$21,000.00 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety

Claim No. 3 Date Filed: 03/16/2026	Consolidated Edison Company of New York Inc. Attn: Bankruptcy /PCG Group 4 Irving Place, 9th Floor New York, New York 10003	\$38,312.37 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 14 Date Filed: 04/13/2026	CoServ Gas 7701 S Stemmons Corinth, TX 76210	\$1,891.28 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.14 – Schedule E/F (ECF No. 64)	Dee Maria Plumbing, Inc. 4601 Georgia Ave West Palm Beach, FL 33405	\$1,213.48 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.17 – Schedule E/F (ECF No. 64)	Ecolab – 32027 P.O. Box 32027 New York, NY 10087	\$7,529.75 (Unsecured)	\$2,834.70 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Ecolab and has determined that the scheduled claim should be reduced to \$2,834.70. (2) Claim should be allowed as a general unsecured non-priority

				claim in the reduced amount of \$2,834.70.
Claim No. 21 Date Filed: 04/30/2026	ENGIE Resources LLC Attn: Erin Twardowski 1360 Post Oak Boulevard Suite 400 Houston, Texas 77056	\$7,892.13 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 7 Date Filed: 03/18/2026	Houston City College c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$12,243.61 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 10 Date Filed: 03/20/2026	Houston City College c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064 Houston, TX 77253-3064	\$1,377.31 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 8 Date Filed: 03/18/2026	Houston ISD c/o Linebarger Goggan Blair & Sampson LLP; Attn: Tara L. Grundemeier PO Box 3064	\$12,243.61 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records.

	Houston, TX 77253-3064			(2) Claim should be stricken and disallowed in its entirety
Claim No. 48 Date Filed: 06/14/2026	Laura L Thompson 14129 46 th Ave NW Stanwood, WA 98292	\$275.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 1 Date Filed: 03/10/2026	Los Angeles Plumbing & Backflow Testing, Inc c/o Lorena Beas 12698 Schabarum Avenue Iriwindale, CA 91706	\$13,709.15 (Unsecured)	\$11,776.52 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Los Angeles Plumbing & Backflow Testing, Inc and has determined that the claim has been overstated and should be reduced to \$11,776.52. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$11,776.52
Claim No. 51 Date Filed: 07/06/2026	McCune Electrical Services LLC 8312 W Little York Rd. Houston, TX 77040	\$6,711.51 (Priority / Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety

Claim No. 41 Date Filed: 05/11/2026	PSE&G Attn: Bankruptcy Dept. P.O. Box 709 Newark, NJ 07101	\$27,664.08 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Scheduled Claim No. 3.44 – Schedule E/F (ECF No. 64)	Singer Equipment Company DBA M. Tucker 150 South Twin Valley Road Elverson, PA 19520	\$9,405.65 (Unsecured)	\$7,013.65 (Unsecured)	(1) During the administration of these proceedings, the Debtor has reconciled its books and records with Singer Equipment Company DBA M. Tucker and has determined that the scheduled claim should be reduced to \$7,013.65. (2) Claim should be allowed as a general unsecured non-priority claim in the reduced amount of \$7,013.65
Claim No. 42 Date Filed: 03/16/2026	SoCalGas [The Gas Company, Southern California Gas Company] P.O. Box 30337 Los Angeles, CA 90030	\$11,141.50 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 17 Claim Filed: 04/21/2026	Spectrum Attn: Kyla Carr 1600 Dublin Rd Columbus, OH 43215	\$479.88 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records.

				(2) Claim should be stricken and disallowed in its entirety
Claim No. 5 Date Filed: 03/19/2026	The Travelers Indemnity Company and Its Property Casualty Insurance Affiliates Attn: Account Resolution – Katie Beliveau 40 Media Drive, Suite 100 Queensbury, NY 12804	\$0.00 (Unsecured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 9 Dated Filed: 03/19/2026	The Travelers Indemnity Company and Its Property Casualty Insurance Affiliates Attn: Account Resolution – Katie Beliveau 40 Media Drive, Suite 100 Queensbury, NY 12804	\$0.00 (Administrative)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety
Claim No. 2 Date Filed: 03/12/2026	Town of Fairview c/o Linebarger Goggan Blair and Sampson, LLP; Attn: John Kendrick Turner 3500 Maple Avenue Suite 800 Dallas, TX 75219	\$4,507.75 (Secured)	\$0.00	(1) Upon reasonable and diligent inspection, the Debtor has determined that the Claim lacks support in the Debtor's books and financial records. (2) Claim should be stricken and disallowed in its entirety