

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
	§	Chapter 11
	§	
DREAMWELL, LTD.,	§	Case No. 23-90024 (CML)
	§	
Reorganized Debtor.¹	§	
	§	

**REORGANIZED DEBTOR’S FIFTEENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (NO LIABILITY CLAIMS)**

THIS IS AN OBJECTION TO YOUR CLAIM. THIS OBJECTION ASKS THE COURT TO DISALLOW AND EXPUNGE THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED AND EXPUNGED WITHOUT A HEARING.

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 TO EXHIBIT B ATTACHED TO THIS OBJECTION.

Dreamwell, Ltd. (on behalf of itself and its Reorganized Debtor affiliates, the “**Reorganized Debtor**”) respectfully represents as follows and submits the *Declaration of Armen Emrikian in Support of the Reorganized Debtor’s Fifteenth Omnibus Objection to Certain Claims (No Liability Claims)* attached hereto as **Exhibit A** (the “**Emrikian Declaration**”) in support of this omnibus objection to claims (this “**Objection**”).

¹ The last four digits of the Reorganized Debtor’s federal tax identification number are 2419. The Reorganized Debtor’s corporate headquarters and service address for the chapter 11 cases is 2451 Industry Avenue, Doraville, Georgia 30360. On September 7, 2023, the Bankruptcy Court entered the *Final Decree and Order Closing Certain Cases* (Case No. 23-90020, Docket No. 1262) closing the chapter 11 cases for Dreamwell Ltd.’s Reorganized Debtor affiliates: Serta Simmons Bedding, LLC; Dawn Intermediate, LLC; National Bedding Company, L.L.C.; Serta International Holdco, LLC; Simmons Bedding Company, LLC; SSB Hospitality, LLC; SSB Logistics, LLC; SSB Manufacturing Company; SSB Retail, LLC; The Simmons Manufacturing Co., LLC; Tomorrow Sleep LLC; Tuft & Needle, LLC; and World of Sleep Outlets, LLC.

Relief Requested

1. Pursuant to sections 502(b) and 105(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rule 3007-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “**Bankruptcy Local Rules**”), and this Court’s *Order (A) Approving Omnibus Claims Objection Procedures; (B) Waiving the Requirement of Bankruptcy Rule 3007(e)(6); and (C) Granting Related Relief* (Case No. 23-90024, Docket No. 60), the Reorganized Debtor respectfully requests entry of an order, substantially in the form attached hereto as **Exhibit B** (the “**Proposed Order**”), disallowing and expunging each claim identified on Schedule 1 to the Proposed Order (the “**No Liability Claims**”) in its entirety.

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

3. On January 23, 2023 (the “**Petition Date**”), Serta Simmons Bedding, LLC and its debtor affiliates (the “**Debtors**” and, as reorganized, the “**Reorganized Debtors**”) each commenced with the Court a voluntary case under chapter 11 of the Bankruptcy Code.

4. On January 24, 2023, the Court entered an order (Case No. 23-90020, Docket No. 104) (the “**Bar Date Order**”), which, among other things, established (a) March 16, 2023 at 5:00 p.m. (Central Time) as the deadline for all non-governmental entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing,

and (b) July 22, 2023 at 5:00 p.m. (Central Time) as the deadline for all governmental entities holding or wishing to assert a “claim” against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing.

5. On June 14, 2023, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Second Amended Joint Chapter 11 Plan of Serta Simmons Bedding, LLC and Its Affiliated Debtors* (Case No. 23-90020, Docket No. 1071) (the “**Confirmation Order**”), confirming the Debtors’ *Second Amended Joint Chapter 11 Plan of Serta Simmons Bedding, LLC and Its Affiliated Debtors* (Case No. 23-90020, Docket No. 977) (the “**Plan**”).²

6. On June 29, 2023, the Plan went effective and the Debtors emerged as the Reorganized Debtors (Case No. 23-90020, Docket No. 1150).

7. On September 7, 2023, the Court entered the *Final Decree and Order Closing Certain Cases* (Case No. 23-90020, Docket No. 1262) (the “**Final Decree**”), closing each of the Debtors’ chapter 11 cases except the Reorganized Debtor’s case. Pursuant to the Final Decree and Confirmation Order, all objections to claims shall be filed, administered, and heard in the chapter 11 case of the Reorganized Debtor. *See* Final Decree, ¶ 3; *see also* Confirmation Order, ¶ 58.

8. On December 8, 2023, the Court entered the *Order (A) Approving Omnibus Claims Objections Procedures; (B) Waiving the Requirement of Bankruptcy Rule 3007(e)(6); and (C) Granting Related Relief* (Case No. 23-90024, Docket No. 60), (i) approving the omnibus claims objection procedures (the “**Objection Procedures**”) and (ii) authorizing certain additional grounds for filing omnibus objections.

² Capitalized terms used but not defined in this Objection shall have the meaning ascribed to them in the Plan.

9. On January 13, 2026, the Court entered the Order Further Extending Deadline to Object to Claims (Case No. 23-90024, Docket No. 387), which further extended the deadline to object to filed proofs of claim or scheduled claims through and including May 21, 2026.

10. As of the date hereof, the Reorganized Debtor has concluded its review of the Proofs of Claim filed against the Debtors. Approximately 920 Proofs of Claim were filed in the chapter 11 cases, in addition to approximately 2,600 scheduled claims, all totaling more than \$15 billion in asserted or scheduled claims. In accordance with the Plan, the Reorganized Debtor has reconciled all such claims through allowance or disallowance, including by stipulation or objection, and upon entry of an order approving this Objection, expects all pending claims to have been resolved.

11. In addition, the Serta Simmons Class 6B Trust (the “**Class 6B Trust**”) has also finalized its work. The Class 6B Trust paid final distributions to the holders of Allowed Other General Unsecured Claims in accordance with the Plan, the Class 6B Trust was otherwise closed, and the Class 6B Trustee was discharged from further obligations relating thereto. Payments to holders of Allowed Other General Unsecured Claims were funded from the \$5.75 million initial funding for the Class 6B Trust, plus any recoveries from Class 6B Causes of Action, and less the expenses of the Class 6B Trustee in administering the Class 6B Trust for the benefit of holders of Class 6B Claims (Allowed Other General Unsecured Claims) under the Plan.

12. For the reasons set forth below, and based on its review to date, the Reorganized Debtor has determined that the claims objected to herein should be disallowed and expunged as set forth herein.

Basis for Relief Requested

13. Section 502 of the Bankruptcy Code provides, in pertinent part, that “[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). Pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. *See* Fed. R. Bankr. P. 3007(a).

14. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g., In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). However, prima facie validity under Bankruptcy Rule 3001(f) “can be overcome by rebuttal evidence” *In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988). “Upon production of this rebuttal evidence, the burden shifts to the claimant to prove its claim by a preponderance of the evidence.” *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *In re Fidelity Holding Co.*, 837 F.2d at 698). Despite the shifting burden during the claim objection process, “the ultimate burden of proof always lies with the claimant.” *Id.* (citing *Raleigh v. Ill. Dep’t of Rev.*, 530 U.S. 15 (2000)).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent “such claim is unenforceable against the debtor” 11 U.S.C. § 502(b)(1).

16. Objections to multiple claims may be joined in an omnibus objection to Proofs of Claim on certain grounds set forth in the Bankruptcy Rules. *See* Fed. R. Bankr. P. 3007(d). The Objection Procedures also provide additional grounds as bases for omnibus

objections to Proofs of Claim, including, among other things, that such claims, as asserted, “seek recovery of amounts for which the Debtors are not liable” *See* Objection Procedures, ¶ 1(c).

No Liability Claims

17. With respect to each of the No Liability Claims identified on Schedule 1 to the Proposed Order, as set forth in the Emrikian Declaration, the Reorganized Debtor and its affiliates have examined the proofs of claim and supporting documentation for such Claim, and reviewed their books and records and the claims register and have determined that each of the No Liability Claims has no merit and is otherwise unenforceable against the Debtors or their estates under any agreement or applicable law.

18. Specifically, three of the No Liability Claims were asserted by the Indiana Department of Revenue (“**IDOR**”) on account of withholding taxes. Each Proof of Claim identified “Taxes” as its basis and attached a list of withholding amounts for periods after November 30, 2011, when the Company ceased doing business in the State of Indiana. When the Company ceased to do business in Indiana, the Debtors filed a Business Closure Form with the State of Indiana indicating the same.

- a. **Claim No. 8** was asserted against SSB Manufacturing Company in a secured amount of \$22,474.64 and an unsecured amount of \$4,838.69. The Proof of Claim identifies \$4,039.55 as an amount owed to governmental units pursuant to section 507(a)(8) of the Bankruptcy Code.
- b. **Claim No. 9** was asserted against The Simmons Manufacturing Company LLC in a secured amount of \$44,366.41.
- c. **Claim No. 10** was asserted against Simmons Bedding Company LLC in a secured amount of \$79.18.

19. **Claim No. 400** was asserted by the Arizona Department of Economic Security (“**ADES**”) against Simmons Bedding Company LLC in an unsecured amount of

\$1,799.56, under section 507(a)(8) of the Bankruptcy Code for an “Unemployment Tax” with an exhibit that suggests a portion of the claim is on account of interest.

20. The Company has been in communication with each of IDOR and ADES, who have verbally confirmed that no liability exists on the No Liability Claims. However, such parties have not agreed to stipulate to the disallowance of their claims, and so the Reorganized Debtor files this Objection to seek to disallow their claims and conclude the claims reconciliation process.

21. The relief requested in this Objection is necessary to prevent the allowance of claims for which the claimant is not entitled to any recovery from the Debtor. Failure to disallow and expunge the No Liability Claims could result in the applicable claimants receiving an unwarranted recovery. Disallowance and expungement of the No Liability Claims will enable the Reorganized Debtor to maintain an accurate claims register and finalize the claims reconciliation process. Accordingly, the Reorganized Debtor respectfully requests that the Court enter the Proposed Order disallowing and expunging the No Liability Claims.

Reservation of Rights

22. This Objection is limited to the grounds stated herein and accordingly is without prejudice to the rights of the Reorganized Debtor or any other party-in-interest to object to any claim on any grounds whatsoever, and the Reorganized Debtor expressly reserves all other substantive or procedural objections that it may have. Nothing contained herein is intended to be or shall be deemed as: (i) an admission as to the validity of any claim against the Reorganized Debtors or Debtors, as applicable; (ii) a waiver of the Reorganized Debtors’ or any appropriate party-in-interest’s rights to dispute the amount of, basis for, or validity of any claim; (iii) a waiver of the Reorganized Debtors’ or any other party-in-interest’s rights under the Bankruptcy Code or

any other applicable nonbankruptcy law; or (iv) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

Separate Contested Matter

23. To the extent that a response is filed regarding any No Liability Claim identified on Schedule 1 of the Proposed Order and the Reorganized Debtor is unable to resolve such response, such No Liability Claim and this Objection as it pertains to such No Liability Claim will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Reorganized Debtor requests that any order entered by the Court regarding the opposition or other reply asserted in response to this Objection be deemed a separate order with respect to each Proof of Claim.

Notice

24. Notice of this Objection will be served on any party entitled to notice pursuant to Bankruptcy Rule 2002 and any other party entitled to notice pursuant to Bankruptcy Local Rule 9013-1(d).

WHEREFORE the Reorganized Debtor respectfully requests entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: April 17, 2026
Houston, Texas

/s/ Stephanie N. Morrison
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Attorneys for Reorganized Debtor

Certificate of Service

I hereby certify that, on April 17, 2026, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Stephanie N. Morrison

Stephanie N. Morrison

EXHIBIT A

Emrikian Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: DREAMWELL, LTD., Reorganized Debtor.¹	§ § § § § § §	Chapter 11 Case No. 23-90024 (CML)
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**DECLARATION OF ARMEN EMRIKIAN
IN SUPPORT OF REORGANIZED DEBTOR’S FIFTEENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (NO LIABILITY CLAIMS)**

I, Armen Emrikian, hereby declare:

1. I am a Senior Managing Director with FTI Consulting, Inc. (“**FTI**”). On March 6, 2023, the Bankruptcy Court entered an order approving the retention of FTI as the financial advisor to Serta Simmons Bedding, LLC (the “**Company**”), and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) (Case No. 23-90020, Docket No. 421). On September 7, 2023, the Court entered the *Final Decree and Order Closing Certain Cases* (Case No. 23-90020, Docket No. 1262), closing each of the Debtors’ chapter 11 cases except the case of Dreamwell, Ltd. (the “**Reorganized Debtor**”). I am knowledgeable about and familiar with the Reorganized Debtors’ businesses and financial affairs.

¹ The last four digits of the Reorganized Debtor’s federal tax identification number are 2419. The Reorganized Debtor’s corporate headquarters and service address for the chapter 11 cases is 2451 Industry Avenue, Doraville, Georgia 30360. On September 7, 2023, the Bankruptcy Court entered the *Final Decree and Order Closing Certain Cases* (Case No. 23-90020, Docket No. 1262) closing the chapter 11 cases for Dreamwell Ltd.’s Reorganized Debtor affiliates: Serta Simmons Bedding, LLC; Dawn Intermediate, LLC; National Bedding Company, L.L.C.; Serta International Holdco, LLC; Simmons Bedding Company, LLC; SSB Hospitality, LLC; SSB Logistics, LLC; SSB Manufacturing Company; SSB Retail, LLC; The Simmons Manufacturing Co., LLC; Tomorrow Sleep LLC; Tuft & Needle, LLC; and World of Sleep Outlets, LLC.

2. Except as otherwise indicated, the facts set forth in this declaration (this “**Declaration**”) are based upon my personal knowledge, my discussions with employees of the Reorganized Debtors and/or their other advisors, and based upon my experience and knowledge related to the Reorganized Debtor’s and Debtors’ business operations and books and records. If called upon to testify, I would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of the Reorganized Debtor. I am familiar with the *Reorganized Debtor’s Fifteenth Omnibus Objection to Certain Claims (No Liability Claims)* (the “**Objection**”), filed contemporaneously herewith.²

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the No Liability Claims (as defined below), I reviewed the Objection and can confirm that the Company and the Reorganized Debtor’s other advisors have reviewed the Reorganized Debtors’ books and records, the relevant Proofs of Claim, and the supporting documentation, and have determined that each of the claims listed on Schedule 1 to the Proposed Order (the “**No Liability Claims**”) has no merit and is otherwise unenforceable against the Debtors or their estates under any agreement or applicable law.

4. The reasons for disallowing each of the No Liability Claims are identified under the heading “Objection Comment” on Schedule 1 annexed to the Proposed Order.

5. Moreover, disallowance of these claims will enable the Reorganized Debtors to maintain a claims register that accurately reflects the claims that exist against the Debtors and to finalize the claims reconciliation process. As such, I believe that disallowance and expungement of the No Liability Claims is appropriate.

² Capitalized terms used but not defined in this Declaration 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 facts set forth in the foregoing Declaration are true and correct.

Dated: April 17, 2026
Chicago, IL

/s/ Armen Emrikian
Armen Emrikian
Senior Managing Director
FTI Consulting, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: DREAMWELL, LTD., Reorganized Debtor.¹	§ § § § § § §	Chapter 11 Case No. 23-90024 (CML) Re: Docket No. ____
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**ORDER SUSTAINING REORGANIZED DEBTOR'S FIFTEENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (NO LIABILITY CLAIMS)**

Upon the objection, dated April 17, 2026 (the “**Objection**”)² of Dreamwell, Ltd. (on behalf of itself and its Reorganized Debtor affiliates, the “**Reorganized Debtor**”), seeking entry of an order (this “**Order**”) disallowing and expunging the No Liability Claims identified on **Schedule 1** attached hereto and granting related relief, all as more fully set forth in the Objection; and upon the *Declaration of Armen Emrikian in Support of Reorganized Debtor’s Fifteenth Omnibus Objection to Certain Claims (No Liability Claims)*; pursuant to sections 502(b) and 105(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and Rule 3007-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. § 1334; and

¹ The last four digits of the Reorganized Debtor’s federal tax identification number are 2419. The Reorganized Debtor’s corporate headquarters and service address for the chapter 11 cases is 2451 Industry Avenue, Doraville, Georgia 30360. On September 7, 2023, the Bankruptcy Court entered the *Final Decree and Order Closing Certain Cases* (Case No. 23-90020, Docket No. 1262) closing the chapter 11 cases for Dreamwell Ltd.’s Reorganized Debtor affiliates: Serta Simmons Bedding, LLC; Dawn Intermediate, LLC; National Bedding Company, L.L.C.; Serta International Holdco, LLC; Simmons Bedding Company, LLC; SSB Hospitality, LLC; SSB Logistics, LLC; SSB Manufacturing Company; SSB Retail, LLC; The Simmons Manufacturing Co., LLC; Tomorrow Sleep LLC; Tuft & Needle, LLC; and World of Sleep Outlets, LLC.

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

consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and this Court having reviewed the Objection; and this Court having found and determined that the relief sought in the Objection is in the best interests of the Reorganized Debtors, their estates, creditors, and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. Each No Liability Claim identified on **Schedule 1** to this Order is disallowed and expunged in its entirety.
2. Epiq Corporate Restructuring, LLC, as claims, noticing, and solicitation agent, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.
3. To the extent a response was filed regarding any No Liability Claim identified on **Schedule 1** hereto, such No Liability Claim and the Objection as it pertains to it constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each claim.
4. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (i) an admission as to the validity of any claim against the Reorganized Debtor or Debtors, as applicable; (ii) a waiver of the Reorganized Debtors' or any appropriate party-in-interest's rights to dispute the amount of, basis for, or validity of any claim; (iii) a waiver of the Reorganized Debtors' or any other party-in-

interest's rights under the Bankruptcy Code or any other applicable nonbankruptcy law; or (iv) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

5. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

6. The Reorganized Debtors are authorized to take all steps necessary or appropriate to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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

Dated: _____, 2026
Houston, Texas

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

No Liability Claims

SCHEDULE 1
NO LIABILITY CLAIMS

(S) - Secured
(A) - Administrative
(B) - 503(b)(9)
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

Item	Name/Address of Claimant	Claim / Schedule #	Debtor/Case #	Filed Date	Claim Amount	Reason for Objection
1	ARIZONA DEPARTMENT OF ECONOMIC SECURITY PO BOX 6028 PHOENIX, AZ 85005	400	SIMMONS BEDDING COMPANY, LLC 23-90027	9/5/2023	- (S) \$1,799.56 (A) - (B) - (P) - (U) \$1,799.56 (T)	The Reorganized Debtor's books and records do not reflect liability for this claim. In addition, the claimant has verbally confirmed that no liability exists on account of this claim.
2	INDIANA DEPARTMENT OF REVENUE 100 N SENATE AVE, N-240 MS 108 INDIANAPOLIS, IN 46204	8	SSB MANUFACTURING COMPANY 23-90018	2/6/2023	\$22,474.64 (S) - (A) - (B) \$4,039.55 (P) \$799.14 (U) \$27,313.33 (T)	The proof of claim alleges liability for withholding taxes for a period following the cessation of business activity in the State of Indiana. Additionally, the claimant has verbally confirmed that no liability exists on this claim.
3	INDIANA DEPARTMENT OF REVENUE 100 N SENATE AVE, N-240 MS 108 INDIANAPOLIS, IN 46204	9	THE SIMMONS MANUFACTURING CO., LLC 23-90023	2/6/2023	\$44,366.41 (S) - (A) - (B) - (P) - (U) \$44,366.41 (T)	The proof of claim alleges liability for withholding taxes for a period following the cessation of business activity in the State of Indiana. Additionally, the claimant has verbally confirmed that no liability exists on this claim.
4	INDIANA DEPARTMENT OF REVENUE 100 N SENATE AVE, N-240 MS 108 INDIANAPOLIS, IN 46204	10	SIMMONS BEDDING COMPANY, LLC 23-90027	2/6/2023	\$79.18 (S) - (A) - (B) - (P) - (U) \$79.18 (T)	The proof of claim alleges liability for withholding taxes for a period following the cessation of business activity in the State of Indiana. Additionally, the claimant has verbally confirmed that no liability exists on this claim.

* - Indicates claim contains unliquidated and/or undetermined amounts.

SCHEDULE 1
NO LIABILITY CLAIMS

(S) - Secured
 (A) - Administrative
 (B) - 503(b)(9)
 (P) - Priority
 (U) - Unsecured
 (T) - Total Claimed

Item	Name/Address of Claimant	Claim / Schedule #	Debtor/Case #	Filed Date	Claim Amount	Reason for Objection
Total						4 Claims
						\$66,920.23 (S)
						\$1,799.56 (A)
						- (B)
						\$4,039.55 (P)
						\$799.14 (U)
						\$73,558.48 (T)

* - Indicates claim contains unliquidated and/or undetermined amounts.