

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TRUMP ENTERTAINMENT RESORTS,
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 14-12103 (KG)

Jointly Administered

Response Deadline: May 5, 2015 at 4:00 p.m. (ET)
Hearing Date: May 21, 2015 at 10:30 a.m. (ET)

**DEBTORS' SEVENTH (7TH) OMNIBUS (SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007 AND LOCAL RULE 3007-1**

**PARTIES RECEIVING THIS OBJECTION SHOULD LOCATE
THEIR NAMES AND THEIR DISPUTED CLAIMS IDENTIFIED
ON EXHIBITS A AND B TO THE PROPOSED ORDER**

***TO CLAIMANTS WHOSE RECLASSIFIED CLAIMS ARE SUBJECT TO THIS
OBJECTION:***

***YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND
ANY FURTHER OBJECTION THAT MAY BE FILED IN THESE CHAPTER 11 CASES**

****THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE
RIGHTS OF THE DEBTORS AND THEIR ESTATES TO PURSUE FURTHER
OBJECTIONS AGAINST THE RECLASSIFIED CLAIMS**

Trump Entertainment Resorts, Inc. and its above-captioned affiliated debtors and debtors in possession (each, a “**Debtor**,” and collectively, the “**Debtors**”) hereby file this objection (this “**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 Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 3007-1 of the Local Rules of Bankruptcy

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), to each of the claims (collectively, the “**Disputed Claims**”) filed against the Debtors and their estates that are listed on Exhibits A and B to the proposed form of order (the “**Proposed Order**”) attached hereto as Exhibit 2, and request the entry of the Proposed Order disallowing and expunging or reclassifying the Disputed Claims, as indicated in further detail below and on Exhibits A and B to the Proposed Order. In support of this Objection, the Debtors rely on the Declaration of Daniel McFadden (the “**McFadden Declaration**”), a copy of which is attached hereto as Exhibit 1. In further support of this Objection, the Debtors respectfully represent as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated as of February 29, 2012 (the “**Amended Standing Order**”). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief sought herein are section 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1.

Background

2. On September 9, 2014 (the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

3. On September 23, 2014, the Office of the United States Trustee for the District of Delaware (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Committee**”) in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code.

4. On March 12, 2015, the Court entered an order [Docket No. 1123] (the “**Confirmation Order**”) confirming the *Debtors’ Third Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code As Modified* (as may be amended, modified, or supplemented from time to time, the “**Plan**,” a copy of which is attached to the Confirmation Order as Exhibit A).² The Effective Date has not yet occurred.

5. Additional information about the Debtors’ business and the events leading up to the Petition Date can be found in the *Declaration of Robert Griffin in Support of Debtors’ Chapter 11 Petitions and First-Day Motions and Applications* [Docket No. 2], which is incorporated herein by reference.

Debtors’ Schedules

6. On October 9, 2014, each of the Debtors filed their Schedules of Assets and Liabilities [Docket Nos. 264-271] (as may be amended, modified or supplemented, collectively, the “**Schedules**”).

Proofs of Claim and Bar Date Order

7. On September 10, 2014, the Court entered an order [Docket No. 43] appointing Prime Clerk LLC (“**Prime Clerk**”) as claims and noticing agent in these chapter 11 cases. Among other things, Prime Clerk is authorized to (a) receive, maintain, and record and

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Plan.

otherwise administer the proofs of claim filed in these chapter 11 cases and (b) maintain official claims registers for each of the Debtors.

8. On October 22, 2014, the Court entered an order [Docket No. 336] (the “**Bar Date Order**”) providing that, except as otherwise provided therein, (i) all persons or entities (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) that assert a claim, as defined in section 101(5) of the Bankruptcy Code, against the Debtors, including, without limitation, any claims under section 503(b)(9) of the Bankruptcy Code, secured claims, and priority claims, which arose on or prior to the Petition Date, shall file a proof of any such claim so that it is actually received on or before 5:00 p.m. (prevailing Eastern Time) on November 24, 2014 (the “**General Bar Date**”), and (ii) all governmental units, as defined in section 101(27) of the Bankruptcy Code, shall file a proof of any such claim so that it is actually received on or before 5:00 p.m. (prevailing Eastern Time) on March 9, 2015 (the “**Government Bar Date**”).

9. The Bar Date Order also provides that if the Debtors amend or supplement the Schedules subsequent to the date of service of the Bar Date Notice (as defined in the Bar Date Order), then the Debtors shall give notice of any such amendment or supplement to the holders of claims affected thereby, and such holders shall be afforded the later of (i) the General Bar Date or (ii) 5:00 p.m. (prevailing Eastern Time) on the date that is twenty-one (21) days from the date on which such notice is given, to file proofs of claim in respect of their claims (the “**Amended Schedules Bar Date**”).

10. Additionally, pursuant to the Bar Date Order, any person or entity that holds a claim (each, a “**Rejection Damages Claim**”) that arises from the rejection of an executory contract or unexpired lease must file a proof of claim based on such rejection on or

before the later of (i) the General Bar Date or (ii) 5:00 p.m. (prevailing Eastern Time) on the date that is thirty (30) days following the entry of the order approving the rejection of the executory contract or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a party (collectively with the General Bar Date, the Government Bar Date, the Amended Schedules Bar Date, and the First Administrative Bar Date, the “**Bar Dates**”).

11. Notice of the Bar Dates was provided by mail and publication in accordance with the procedures outlined in the Bar Date Order and the order of the Court approving the Disclosure Statement [Docket No. 845], as the case may be.

Relief Requested

12. By this Objection, the Debtors request the Court to enter the Proposed Order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1, disallowing and expunging or reclassifying the Disputed Claims, as indicated in further detail below and on Exhibits A and B to the Proposed Order.

13. In accordance with Local Rule 3007-1(e)(i)(E), the Debtors believe that this Objection complies in all material respects with Local Rule 3007-1.

Objection to Disputed Claims

A. No Liability Claims

14. After reconciling each of them against the Debtors’ books and records, the Debtors have determined that the Debtors and their estates are not liable with respect to the Disputed Claims identified on Exhibit A to the Proposed Order under the column titled “*Claim No. to be Disallowed*” (collectively, the “**No Liability Claims**”). Upon review of the No Liability Claims, the Debtors simply cannot justify these claims as valid. Thus, the Debtors believe that the No Liability Claims should be disallowed and expunged. Any failure to disallow

the No Liability Claims could result in the applicable claimants receiving an unwarranted recovery against the Debtors' estates, to the detriment of creditors in these chapter 11 cases.

15. Accordingly, the Debtors object to the No Liability Claims and request entry of the Proposed Order disallowing and expunging each of the No Liability Claims.

B. Reclassified Claim

16. The Disputed Claim listed on Exhibit B to the Proposed Order under the column titled "*Claim No. to be Reclassified*" (the "**Reclassified Claim**") asserts that the claim is entitled to administrative expense priority status. After reviewing the Reclassified Claim and reconciling it against the Debtors' books and records, the Debtors have determined that the priority level of the Reclassified Claim should be adjusted. Specifically, a significant portion of the Reclassified Claim is not entitled, under the Bankruptcy Code or otherwise, to the administrative expense priority status set forth in the Reclassified Claim. As a result, the Debtors believe that the Reclassified Claim should be reclassified to the priority level indicated in the column titled "*Reclassified Claim Amount and Classification*" on Exhibit B to the Proposed Order. Any failure to reclassify the Reclassified Claim, as indicated on Exhibit B to the Proposed Order, could award the claimant undue administrative expense priority status, to the detriment of other creditors in these chapter 11 cases.

17. Accordingly, the Debtors object to the Reclassified Claim and request entry of the Proposed Order reclassifying the Reclassified Claim, as indicated on Exhibit B to the Proposed Order.

Responses to This Objection

18. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on May 5, 2015**, in accordance with the procedures set forth in the notice of this Objection.

Reservation of Rights

19. The Debtors reserve the right to adjourn the hearing on any Disputed Claim, and in the event that the Debtors do so, the Debtors will state the same in the agenda for the hearing on that Disputed Claim, which agenda will be served on the claimant.

20. The Debtors and their estates reserve any and all rights to amend, supplement or otherwise modify this Objection, the Proposed Order, or Exhibits A and B thereto and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all of the Disputed Claims. The Debtors and their estates also reserve any and all rights, claims and defenses with respect to any and all of the Disputed Claims, and nothing included in or omitted from this Objection, the Proposed Order, or Exhibits A and B thereto is intended or shall be deemed to impair, prejudice, waive or otherwise affect any rights, claims, or defenses of the Debtors and their estates with respect to the Disputed Claims.

Notice

21. Notice of this Objection has been provided to the following parties: (i) the U.S. Trustee; (ii) counsel to the Committee; (iii) counsel to the First Lien Agent; (iv) all parties that, as of the filing of this Objection, have requested notice in these chapter 11 cases pursuant to Bankruptcy Rule 2002; and (v) claimants whose Disputed Claims are subject to this Objection. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

Conclusion

WHEREFORE, for the reasons set forth herein, the Debtors respectfully request that the Court (a) enter the Proposed Order, and (b) grant such other and further relief as may be just and proper.

Dated: April 21, 2015
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert F. Poppiti, Jr.

Matthew B. Lunn (No. 4119)

Robert F. Poppiti, Jr. (No. 5052)

Ian J. Bambrick (No. 5455)

Ashley E. Markow (No. 5635)

Rodney Square, 1000 N. King Street

Wilmington, Delaware 19801

Telephone: (302) 571-6600

Facsimile: (302) 571-1253

-and-

STROOCK & STROOCK & LAVAN LLP

Kristopher M. Hansen

Erez E. Gilad

Gabriel E. Sasson

180 Maiden Lane

New York, New York 10038-4982

Telephone: (212) 806-5400

Facsimile: (212) 806-6006

Counsel to the Debtors and Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TRUMP ENTERTAINMENT RESORTS,
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 14-12103 (KG)

Jointly Administered

Response Deadline: May 5, 2015 at 4:00 p.m. (ET)
Hearing Date: May 21, 2015 at 10:30 a.m. (ET)

**NOTICE OF DEBTORS' SEVENTH (7TH) OMNIBUS (SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007 AND LOCAL RULE 3007-1**

**PARTIES RECEIVING THIS NOTICE SHOULD LOCATE
THEIR NAMES AND THEIR DISPUTED CLAIMS IDENTIFIED
ON EXHIBITS A AND B TO THE PROPOSED ORDER**

***TO CLAIMANTS WHOSE RECLASSIFIED CLAIMS ARE SUBJECT TO THE
OBJECTION:***

***YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THE OBJECTION AND
ANY FURTHER OBJECTION THAT MAY BE FILED IN THESE CHAPTER 11 CASES**

****THE RELIEF SOUGHT IN THE OBJECTION IS WITHOUT PREJUDICE TO THE
RIGHTS OF THE DEBTORS AND THEIR ESTATES TO PURSUE FURTHER
OBJECTIONS AGAINST THE RECLASSIFIED CLAIMS**

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO THE COMMITTEE; (III) COUNSEL TO THE FIRST LIEN AGENT; (IV) ALL PARTIES THAT, AS OF THE FILING OF THIS NOTICE, HAVE REQUESTED NOTICE IN THESE CHAPTER 11 CASES PURSUANT TO BANKRUPTCY RULE 2002; AND (V) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THE OBJECTION

PLEASE TAKE NOTICE that Trump Entertainment Resorts, Inc. and its above-captioned affiliated debtors and debtors in possession (each, a “Debtor,” and collectively, the “Debtors”) have filed the attached **Debtors’ Seventh (7th) Omnibus (Substantive) Objection**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1 (the “Objection”).²

PLEASE TAKE FURTHER NOTICE that any responses (each, a “**Response**”) to the relief requested in the Objection must be filed on or before **May 5, 2015 at 4:00 p.m. (ET)** (the “**Response Deadline**”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, any party submitting a Response (each, a “**Respondent**”) must serve a copy of its Response upon the undersigned counsel to the Debtors so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

- a. a caption setting forth the name of the Court, the above-referenced case number and the title of the Objection to which the Response is directed;
- b. the name of the Respondent and a description of the basis for the amount and classification asserted in the Disputed Claim, if applicable;
- b. a concise statement setting forth the reasons why the particular Disputed Claim should not be disallowed or modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- c. all documentation or other evidence of the particular Disputed Claim or asserted amount and classification thereof, to the extent not already included with the proof of claim previously filed, upon which the Respondent will rely in opposing the Objection at the Hearing; and
- d. the name, address, telephone number and email address of the person(s) (who may be the Respondent or a legal representative thereof) (i) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim on behalf of the Respondent and (ii) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING (THE “HEARING**”) ON THE OBJECTION WILL BE HELD ON **MAY 21, 2015 AT 10:30 A.M. (ET)** BEFORE THE HONORABLE KEVIN GROSS, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 3, WILMINGTON, DE 19801.**

PLEASE TAKE FURTHER NOTICE THAT IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN,

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

AND THE DEBTORS WILL PRESENT TO THE COURT, WITHOUT FURTHER NOTICE TO YOU, THE PROPOSED ORDER SUSTAINING THE OBJECTION.

PLEASE TAKE FURTHER NOTICE THAT QUESTIONS CONCERNING THE OBJECTION SHOULD BE DIRECTED TO THE UNDERSIGNED COUNSEL FOR THE DEBTORS, TO THE ATTENTION OF ROBERT F. POPPITI, JR. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

Dated: April 21, 2015
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert F. Poppiti, Jr.

Matthew B. Lunn (No. 4119)

Robert F. Poppiti, Jr. (No. 5052)

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180 Maiden Lane

New York, New York 10038-4982

Telephone: (212) 806-5400

Facsimile: (212) 806-6006

Counsel to the Debtors and Debtors-in-Possession

EXHIBIT 1

McFadden Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TRUMP ENTERTAINMENT RESORTS,
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 14-12103 (KG)

Jointly Administered

**DECLARATION OF DANIEL MCFADDEN IN SUPPORT OF
DEBTORS' SEVENTH (7TH) OMNIBUS (SUBSTANTIVE) OBJECTION TO
CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007 AND LOCAL RULE 3007-1**

I, DANIEL MCFADDEN, pursuant to 28 U.S.C. § 1746, declare:

1. I am the Chief Financial Officer of Trump Entertainment Resorts, Inc., one of the above-captioned affiliated debtors and debtors in possession. In this capacity, I am one of the persons responsible for overseeing the claims reconciliation and objection process in these chapter 11 cases. I have read the Debtors' Seventh (7th) Omnibus (Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1 (the "**Objection**"),² and am directly, or by and through other personnel or representatives of the Debtors, reasonably familiar with the information contained therein, the Proposed Order, and the exhibits attached to the Proposed Order. I am authorized to execute this Declaration on behalf of the Debtors.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

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

2. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors and their estates in these chapter 11 cases. The Disputed Claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel and representatives of the Debtors. These efforts resulted in the identification of the Disputed Claims.

3. The information contained in Exhibits A and B to the Proposed Order is true and correct to the best of my knowledge, information and belief.

4. The Debtors have reviewed their books and records and determined that the Debtors and their estates have no record of any liability on account of the No Liability Claims. Accordingly, to prevent the claimants from potentially receiving an unwarranted recovery to the detriment of creditors in these chapter 11 cases, the Debtors seek to disallow and expunge the No Liability Claims.

5. The Debtors have reviewed their books and records and determined that the Reclassified Claim should be reclassified as provided for on Exhibit B to the Proposed Order in order to prevent the claimant from receiving undue administrative expense priority status, to the detriment of creditors in these chapter 11 cases. As a result, the Debtors seek to reclassify the Reclassified Claim in the manner provided for on Exhibit B to the Proposed Order.

6. I declare under penalty of perjury that the foregoing information is true and correct to the best of my knowledge, information and belief.

Executed on April 21, 2015

/s/ Daniel McFadden
Daniel McFadden, CFO

EXHIBIT 2

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TRUMP ENTERTAINMENT RESORTS,
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 14-12103 (KG)

Jointly Administered

Ref. Docket No. _____

**ORDER SUSTAINING DEBTORS' SEVENTH (7TH) OMNIBUS (SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502 OF THE
BANKRUPTCY CODE, BANKRUPTCY RULE 3007 AND LOCAL RULE 3007-1**

Upon consideration of the Debtors' Seventh (7th) Omnibus (Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1 (the "**Objection**")² and the McFadden Declaration; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and it appearing that venue of these chapter 11 cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and upon the record herein; and after due deliberation thereon and good and

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

sufficient cause appearing therefor; it is hereby **ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is SUSTAINED, as set forth herein.
2. The No Liability Claims identified on Exhibit A to this Order are hereby disallowed and expunged in their entirety.
3. The Reclassified Claim identified on Exhibit B to this Order is hereby reclassified to the priority level indicated in the column titled “*Reclassified Claim Amount and Classification*” on Exhibit B to this Order.
4. The Debtors’ objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such Claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
5. Any and all rights of the Debtors and their estates to amend, supplement or otherwise modify the Objection and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all of the Disputed Claims, shall be reserved. Any and all rights, claims and defenses of the Debtors and their estates with respect to any and all of the Disputed Claims shall be reserved, and nothing included in or omitted from the Objection is intended or shall be deemed to impair, prejudice, waive or otherwise affect any rights, claims, or defenses of the Debtors and their estates with respect to the Disputed Claims.

6. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: May ____, 2015
Wilmington, Delaware

Kevin Gross
United States Bankruptcy Judge

EXHIBIT A¹

No Liability Claims

¹ Capitalized terms used but not otherwise defined on Exhibit A shall have the meanings ascribed to such terms in the Objection.

EXHIBIT A
No Liability Claims

Name	Claim No. to be Disallowed	Debtor	Administrative Priority Claim Amount	Secured Claim Amount	Priority Claim Amount	General Unsecured Claim Amount	Total Claim Amount	Basis for Objection
BAR AC, LLC	589	Trump Plaza Associates, LLC	\$47,174.39	\$0.00	\$0.00	\$0.00	\$47,174.39	The claimant is not entitled to any amounts from the Debtors and their estates on account of amounts allegedly credited to the Debtors by alcohol distributors, alcohol abandoned by the claimant or otherwise.
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	19	Trump Taj Mahal Associates, LLC	\$0.00	\$0.00	\$7,402.29	\$0.00	\$7,402.29	Claim is for an excise tax return that, despite the claimant's assertions to the contrary, has been filed; accordingly, the Debtors are not liable for this claim.
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	779	Trump Taj Mahal Associates, LLC	\$0.00	\$0.00	\$7,772.01	\$16.39	\$7,788.40	Claim is for (1) an excise tax return that, despite the claimant's assertions to the contrary, has been filed and (2) a foreign tax that the Debtors' books and records do not show as due and owing; accordingly, the Debtors are not liable for this claim.
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	811	Trump Entertainment Resorts, Inc.	\$0.00	\$0.00	\$1,037.04	\$250.00	\$1,287.07	Claim is against Trump Hotels & Casino Resorts, Inc., which is an entity that no longer exists and is not a debtor in these chapter 11 cases.

EXHIBIT B¹

Reclassified Claim

¹ Capitalized terms used but not otherwise defined on Exhibit B shall have the meanings ascribed to such terms in the Objection.

EXHIBIT B
Reclassified Claim

Name	Claim No. to be Reclassified	Debtor	Asserted Claim Amount and Classification	Reclassified Claim Amount and Classification	Basis for Objection
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION	826	Trump Taj Mahal Associates, LLC	Administrative Priority: \$15,000.00 Total: \$15,000.00	Administrative Priority: \$930.00 General Unsecured: \$14,070.00 Total: \$15,000.00	With respect to the annual emission fee of \$3,000.00 for the period from 1/1/2014 through 12/31/2014, this amount must be pro-rated for the post-petition period, which results in \$930.00 of such amount being attributable to the period subsequent to the Petition Date. Any remaining amounts set forth in the proof of claim (including the balance of the 2014 annual emission fee) are related to pre-petition periods of time and/or acts allegedly occurring prior to the Petition Date; as such, these amounts are not entitled to administrative priority under the Bankruptcy Code, and therefore must be reclassified to a general unsecured claim.