

**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. 1253

**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

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.

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 8, 2015
Wilmington, Delaware

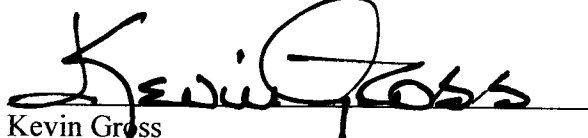

Kevin Gross
United States Bankruptcy Judge

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.