

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

In re:)	
	)	Chapter 11
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (BLS)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	
	)	Response Deadline: June 30, 2017 at 4:00 p.m. (ET)
	)	Hearing Date: July 13, 2017 at 11:00 a.m. (ET)

**REORGANIZED DEBTORS' EIGHTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CERTAIN (I) NO LIABILITY AND/OR (II) SUBSTANTIVE
DUPLICATE CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY
CODE, BANKRUPTCY RULES 3001, 3003, AND 3007, AND
LOCAL BANKRUPTCY RULE 3007-1**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED
PROOFS OF CLAIM.**

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND CLAIMS ON EXHIBIT 1 AND/OR EXHIBIT 2 TO EXHIBIT A ATTACHED TO
THIS OBJECTION. YOUR CLAIM MAY APPEAR ON MORE THAN ONE EXHIBIT.**

The above captioned reorganized debtors (collectively, the “Reorganized Debtors”) file this eighth omnibus objection to claims (this “Objection”), pursuant to which the Reorganized Debtors request entry of an order, substantially in the form attached hereto as Exhibit A (the “Order”), (a) disallowing the claims² (the “Claims”) identified on Exhibit 1 and Exhibit 2 to Exhibit A, each attached hereto and as discussed in further detail below and (b) authorizing Garden City Group, LLC (“GCG” or the “Claims Agent”) to expunge each of the claims

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Reorganized Debtor Samson Resources Corporation’s corporate headquarters and the Reorganized Debtors’ service address is: 15 East 5th Street, Suite 1000, Tulsa, Oklahoma 74103.

² To the extent the Court allows a claim, the Reorganized Debtors, the Settlement Trust, and the holder of such claim reserves their rights regarding proper classification of such claim.

described herein from the official register maintained by the Claims Agent (the “Claims Register”). In support of this Objection, the Reorganized Debtors submit the *Declaration of Matthew Brown, in Support of the Reorganized Debtors’ Eighth Omnibus (Substantive) Objection to Certain (I) No Liability and/or (II) Substantive Duplicate Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001, 3003, and 3007, and Local Bankruptcy Rule 3007-1* (the “Brown Declaration”), attached hereto as **Exhibit B**. This Objection complies in all respects with Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), as modified by this Court.³ In further support of this Objection, the Reorganized Debtors respectfully state as follows.

Jurisdiction and Venue

1. The United States Bankruptcy Court for the District of Delaware (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 February 29, 2012*. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Reorganized Debtors consent, pursuant to Local Bankruptcy Rule 9013-1(f), to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

³ On February 28, 2017, the Reorganized Debtors filed a motion seeking a waiver of Local Rule 3007-1 allowing the Debtors to (i) base substantive omnibus claim objections on no more than 500 claims per each such omnibus claim objection and (ii) file more than two substantive omnibus claim objections each calendar month [Docket No. 2056]. On March 24, 2017, the Court entered an order granting the waiver [Docket No. 2168].

3. The statutory bases for the relief requested in this Objection are section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 3001, 3003, and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rule 3007-1.

Relief Requested

4. By this Objection, the Reorganized Debtors seek entry of the Order disallowing each of the claims identified below in full and authorizing the Claims Agent to expunge such claims from the Claims Register:

- (a) **Exhibit 1** to **Exhibit A**, each of which represents a proof of claim asserting a claim for which the Debtors believe they are not liable based on the supporting documentation provided in the proof of claim and a reasonable review of the Debtors’ books and records (the “No Liability Claims”); and
- (b) **Exhibit 2** to **Exhibit A**, each of which represents a proof of claim filed against a particular Debtor that is substantively duplicative of another claim filed on account of the same liability, but with certain differences that do not ultimately affect the relief sought by the claimant (the “Substantive Duplicate Claims”).

Background

5. On September 16, 2015 (the “Petition Date”), each of the debtors and debtors in possession (the “Debtors”) filed a voluntary petition with the Court under the Bankruptcy Code. The Debtors operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) formed an official committee of unsecured creditors of Samson Resources Corporation on September 30, 2015 [Docket No. 129]. Further information regarding the Debtors’ business operations and capital structure is set forth in the declaration of Philip Cook in support of the Debtors’ first day motions [Docket No. 2].

6. On October 15, 2015, the Debtors filed their schedules of assets and liabilities (the “Schedules”) and statements of financial affairs (“Statements” and together, with the

Schedules, the “Schedules and Statements”) [Docket Nos. 201–218]. On June 29, 2016, the Debtors filed certain amended Schedules and Statements [Docket Nos. 1108–1118].

7. On October 16, 2015, the Court entered an order (the “Bar Date Order”) establishing November 20, 2015, at 5:00 p.m. (the “Bar Date”) as the final date and time for non-government claimants holding or asserting a claim against the Debtors arising on or before the Petition Date to file proofs of claim in these chapter 11 cases and approving the form and manner of notice of the Claims Bar Date [Docket No. 224].⁴

8. Written notice of the Bar Date was mailed to, among others, all known creditors and other known holders of claims against the Debtors as of the date of entry of the Bar Date Order, including all entities listed in the Schedules as holding claims against the Debtors, and to all parties who had filed requests for notices under Bankruptcy Rule 2002 as of the date of the Bar Date Order. In addition to mailing such actual notice, the Debtors also published notice of the Bar Date in the national edition of *The New York Times* [Docket No. 467].

9. On February 13, 2017, the Court entered an order confirming the Debtors’ plan of reorganization (the “Plan”) [Docket No. 2019]. Thereafter, on March 1, 2017, the Plan became effective [Docket No. 2020]. On this date, the Debtors became the Reorganized Debtors.

10. To date, approximately 3,249 proofs of claim have been filed in these chapter 11 cases, as recorded on the Claims Register. The Reorganized Debtors, together with their advisors, have begun the process of conducting a comprehensive review and reconciliation of

⁴ The Bar Date Order also established March 14, 2016 at 5:00 p.m. as the final date and time for all governmental units (as defined in section 101(27) of the Bankruptcy Code) holding or asserting a claim against the Debtors, including claims for unpaid taxes, arising on or before the Petition Date to file proofs of claim in these chapter 11 cases (the “Governmental Bar Date”), which deadline was subsequently extended as to certain governmental units by agreement of the Debtors to April 14, 2016, at 5:00 p.m. [Docket No. 771].

these claims. This process includes identifying particular categories of proofs of claim that may be targeted for disallowance, reduction and allowance, or reclassification and allowance.

Basis for Objection

11. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). The burden of proof for determining the validity of claims rests on different parties at different stages of the objection process. As explained by the United States Court of Appeals for the Third Circuit:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid [citations omitted]. In other words, a claim that alleges facts sufficient to support legal liability to the claimant satisfies the claimants’ initial obligation to go forward. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim. . . . In practice, the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim’s legal sufficiency. If the objector produces sufficient evidence to negate one or more of the sworn facts in the proof of claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.

In re Allegheny Int’l Inc., 954 F.2d 167, 173-74 (3d. Cir. 1992) (citation omitted). Once the *prima facie* validity of a Claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

12. A chapter 11 debtor “has the duty to object to the allowance of any claim that is improper.” *Int’l Yacht & Tennis, Inc. v. Wasserman Tennis, Inc. (In re Int’l Yacht & Tennis, Inc.)*, 922 F.2d 659, 661-62 (11th Cir. 1991); *see also* 11 U.S.C. §§ 704(a)(5), 1106(a)(1), and 1107(a).

I. No Liability Claims

13. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Reorganized Debtors have identified 30 No Liability Claims listed on **Exhibit 1** to **Exhibit A**, in the aggregate claimed amount of \$9,468,106.84. Each of the No Liability Claims asserts a claim for which the Reorganized Debtors do not believe the Debtors are liable, based on the supporting documentation provided in the proof of claim and a reasonable review of the Debtors' books and records. After reasonable efforts, the Reorganized Debtors have been unable to locate any documentation that would substantiate the No Liability Claims, whether in full or in part. The No Liability Claims therefore fail to provide *prima facie* evidence of the validity and amount of the proof of claim they assert, as required by section 502 of the Bankruptcy Code and Bankruptcy Rule 3001(f).

II. Substantive Duplicate Claims

14. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Reorganized Debtors have identified 3 Substantive Duplicate Claims listed on **Exhibit 2** to **Exhibit A**, in the aggregate claimed amount of \$27,069.94. Based on the Reorganized Debtors' review of the Substantive Duplicate Claims and the Debtors' books and records, the Substantive Duplicate Claims are each duplicative of another proof of claim filed by or on behalf of the same claimant (or a successor) in respect of the same liabilities, but with certain differences (*e.g.*, a different asserted priority classification, a claim for a single liability duplicated against multiple Debtors, or a claim for a single invoice reasserted in a subsequently-filed proof of claim that was not denoted as amending the initial proof of claim).

15. Failure to disallow the Substantive Duplicate Claims will result in double recoveries to the claimants. Moreover, disallowance of these claims will enable the Claims

Register to reflect more accurately the claims asserted against the Debtors. Accordingly, the Reorganized Debtors object to the allowance of the Substantive Duplicate Claims and request that such Substantive Duplicate Claims be disallowed in their entirety and expunged.

16. Any disallowance or expungement of the Substantive Duplicate Claims will not affect the claims set forth under the column heading “Surviving Claims” on **Exhibit 2** to **Exhibit A**, which will remain on the Claims Register until withdrawn by the relevant claimants or disallowed by the Court, subject to the Reorganized Debtors’ right to object in the future on any grounds permitted by bankruptcy or nonbankruptcy law. *See generally* 11 U.S.C. § 502(a).

17. For all of the foregoing reasons, the Reorganized Debtors object to the allowance of the Claims and request that such Claims be disallowed in their entirety and expunged.

Responses to the Objection

18. To contest the Reorganized Debtors’ objection to any claim listed on **Exhibit 1** or **Exhibit 2** to **Exhibit A**, a claimant must file and serve a written response to this objection (a “Response”) so that it is **actually received by no later than June 30, 2017 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware (the “Clerk”), 824 North Market Street, Wilmington, Delaware 19801, and served upon the following entities, so that the Response is actually received no later than the Response Deadline, at the following address:

Richards, Layton & Finger, P.A.
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Attn: John H. Knight
Amanda R. Steele
Joseph C. Barsalona II

*Counsel for Samson Resources II, LLC, for itself and the
Reorganized Debtors*

19. Every Response to this objection must contain at a minimum the following information:

- (a) a caption setting forth the name of this Court, the name of the Debtors, the case number, and the title of this objection;
- (b) the claimant's name, the claim number, and a description of the basis for the amount of the claim;
- (c) the specific factual basis and supporting legal argument upon which the claimant will rely in opposing this objection;
- (d) any supporting documentation, to the extent it was not included with the claim previously filed with the Clerk or GCG, upon which the claimant will rely to support the basis for and amounts asserted in the claim; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Reorganized Debtors should communicate with respect to the claim or the objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

20. If a claimant fails to file and serve a timely Response by the Response Deadline, the Reorganized Debtors may present to the Court an appropriate order granting the requested relief, without further notice to the claimant or a hearing.

Separate Contested Matter

21. To the extent that a claimant files a response to any objection set forth herein and the Reorganized Debtors are unable to resolve the response, each such Claim and the objection

by the Reorganized Debtors to each such Claim asserted herein, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order the Court enters that addresses any individual objection asserted in the Objection will be deemed a separate order with respect to each affected Claim.

Reservation of Rights

22. Nothing contained in this Objection or any actions taken by the Reorganized Debtors pursuant to relief granted in the Order is intended or should be construed as: (a) an admission as to the validity of any particular claim (including the Claims) against a Debtor or Reorganized Debtor entity; (b) a waiver of the Reorganized Debtors' rights to dispute any particular claim (including the Claims) on any grounds; (c) a promise or requirement to pay any particular claim (including the Claims); (d) an implication or admission that any particular claim (including the Claims) is of a type specified or defined in this Objection; (e) an admission by the Reorganized Debtors that any contract or lease is executory or unexpired, as applicable; (f) a waiver or limitation of the Reorganized Debtors' rights under the Bankruptcy Code or any other applicable law; (g) a request or authorization to assume or reject any agreements under section 365 of the Bankruptcy Code; (h) a waiver of any party's rights to assert that any other party is in breach or default of any agreement; or (i) an admission that any contract or lease is integrated with any other contract or lease.

23. For the avoidance of doubt, to the extent the Court does not disallow the Claims in full, the Reorganized Debtors, Settlement Trust, and claimants reserve all rights regarding the classification of the Claims.

24. The Reorganized Debtors hereby reserve their right to amend, modify, and/or supplement this Objection, including to object to any of the Claims listed on **Exhibit 1** or

Exhibit 2 to **Exhibit A** on any additional grounds, prior to the hearing before the Court on this Objection, if any; provided, however, that nothing in this Objection shall affect the Reorganized Debtors' right to object to any proofs of claim at a future date on a basis other than as set forth in this Objection as permitted by bankruptcy or nonbankruptcy law, subject to any limitations set forth in the Local Bankruptcy Rules or in the Order.

Notice

25. The Reorganized Debtors shall provide notice of this Objection on the date hereof via first class mail to: (a) the Office of the U.S. Trustee for the District of Delaware; (b) the Settlement Trust; (c) those parties requesting notice pursuant to Bankruptcy Rule 2002; and (d) the claimants that filed the Claims. The Reorganized Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

26. No prior request for the relief sought in this Objection has been made to this or any other court.

WHEREFORE, the Reorganized Debtors respectfully request that the Court enter the Order granting the relief requested herein and granting such other and further relief as is appropriate under the circumstances.

Dated: June 9, 2017
Wilmington, Delaware

/s/ Amanda R. Steele

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*Counsel for Samson Resources II, LLC, for itself
and the Reorganized Debtors*

EXHIBIT A

Proposed Order

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

In re:)	
	)	Chapter 11
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (BLS)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	
	)	Re: Docket No: _____
)	

**ORDER SUSTAINING REORGANIZED DEBTORS’ EIGHTH OMNIBUS
(SUBSTANTIVE) OBJECTION TO CERTAIN (I) NO LIABILITY AND/OR (II)
SUBSTANTIVE DUPLICATE CLAIMS PURSUANT TO SECTION 502(b) OF THE
BANKRUPTCY CODE, BANKRUPTCY RULES 3001, 3003, AND 3007, AND
LOCAL BANKRUPTCY RULE 3007-1**

Upon the objection (the “Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”), for entry of an order (this “Order”), disallowing the Claims set forth on **Exhibit 1** and **Exhibit 2** attached hereto, all as set forth in the Objection and the Brown Declaration; and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of these cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Debtors’ estates,

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Reorganized Debtor Samson Resources Corporation’s corporate headquarters and the Reorganized Debtors’ service address is: 15 East 5th Street, Suite 1000, Tulsa, Oklahoma 74103.

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

their creditors, and other parties in interest; and the Court having found that the Reorganized Debtors provided appropriate notice of the Objection and the opportunity for a hearing on the Objection (the "Hearing") under the circumstances; and the Court having reviewed the Objection and having heard the statements in support of the relief requested therein at the Hearing, if any; and the Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. The No Liability Claims set forth on the attached **Exhibit 1** are hereby disallowed in their entirety.
3. The Substantive Claims set forth on the attached **Exhibit 2** are hereby disallowed in their entirety.
4. The Claims Agent is authorized to modify the Claims Register to comport with the entry of this Order.
5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any particular claim (including the Claims) against a Debtor or Reorganized Debtor entity; (b) a waiver of the Reorganized Debtors' rights to dispute any particular claim (including the Claims) on any grounds; (c) a promise or requirement to pay any particular claim (including the Claims); (d) an implication or admission that any particular claim is of a type specified or defined in this Objection (except as set forth herein); (e) an admission by the Reorganized Debtors that any contract or lease is executory or unexpired, as applicable; (f) a waiver or limitation of the

Reorganized Debtors' rights under the Bankruptcy Code or any other applicable law; (g) a request or authorization to assume or reject any agreements under section 365 of the Bankruptcy Code; (h) a waiver of any party's rights to assert that any other party is in breach or default of any agreement; or (i) an admission that any contract or lease is integrated with any other contract or lease.

6. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. The Reorganized Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court shall retain exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Wilmington, Delaware
Dated: _____, 2017

THE HONORABLE BRENDAN LINEHAN SHANNON
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1 to EXHIBIT A

No Liability Claims

Samson Resources Corporation, et al.

OMNIBUS EIGHT : SUBSTANTIVE : EXHIBIT A - NO LIABILITY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ADAM C SINGER 2004 TRUST C/O ADAM C SINGER 6730 N SCOTTSDALE RD STE 270 SCOTTSDALE, AZ 85261	15-11934 (CSS)	Samson Resources Corporation	11/27/2015	2507	\$300,000.00	Only the administrative agent is allowed to file claims related to bond debt.
2	ADAM C SINGER 2004 TRUST C/O ADAM C SINGER PO BOX 4190 SCOTTSDALE, AZ 85261	15-11934 (CSS)	Samson Resources Corporation	11/27/2015	2508	\$100,000.00	Only the administrative agent is allowed to file claims related to bond debt.
3	BURLINGTON RESOURCES OIL & GAS COMPANY LP ATTN RENITA D KING 600 N DAIRY ASHFORD - ML 1080 HOUSTON, TX 77079	15-11935 (CSS)	Geodyne Resources, Inc.	11/06/2015	280	\$12,471.47	Joint Interest Billing liability asserted relates to wells that the Debtor sold to a third party in September 2012.
4	CHEATHAM, GILBERT D CHARLES SCHWAB & CO CUST IRA 3200 CHERRY TREE LANE PROSPECT, KY 40059	15-11934 (CSS)	Samson Resources Corporation	11/05/2015	168	\$10,000.00	Only the administrative agent is allowed to file claims related to bond debt.
5	CHEN, KENNETH P 25 AVENIDA CASTILLA #H LAGUNA WOODS, CA 92637	15-11940 (CSS)	Samson Investment Company	11/18/2015	1309	\$10,000.00	Only the administrative agent is allowed to file claims related to bond debt.
6	COLORADO COUNTY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	15-11934 (CSS)	Samson Resources Corporation	11/06/2015	197	\$25,434.35	Liabilities asserted in proof of claim relate to Samson Energy which is not a Debtor.
7	DELTA LAKE IRRIGATION DISTRICT C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	15-11934 (CSS)	Samson Resources Corporation	02/02/2016	2749	\$236.29*	The Debtor's have no liability for amounts asserted in proof of claim. Liability resides with Samson Exploration which is not a filing entity.

* - Indicates claim contains unliquidated and/or undetermined amounts

Samson Resources Corporation, et al.

OMNIBUS EIGHT : SUBSTANTIVE : EXHIBIT A - NO LIABILITY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
8	DUVAL COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP ATTN DIANE W SANDERS PO BOX 17428 AUSTIN, TX 78760	15-11935 (CSS)	Geodyne Resources, Inc.	02/11/2016	2766	\$95.30	Well associated with asserted liabilities was sold, as such Debtors show no liability within their books and records.
9	EDWARDS, WANDA SUE 6765 STATE HIGHWAY 59 S GILLETTE, WY 82718	15-11934 (CSS)	Samson Resources Corporation	11/10/2015	495	Undetermined*	Pursuant to the Debtors' books and records as of the petition date, the Debtors have no outstanding liability related to this claim.
10	EDWARDS, WANDA SUE 6765 STATE HIGHWAY 59 S GILLETTE, WY 82718	15-11934 (CSS)	Samson Resources Corporation	11/10/2015	496	Undetermined*	Pursuant to the Debtors' books and records as of the petition date, the Debtors have no outstanding liability related to this claim.
11	FIVE R INC DBA STORAGE PLUS BY 5R INC 5152 S 95TH EAST AVE TULSA, OK 74145-8115	15-11940 (CSS)	Samson Investment Company	11/12/2015	627	\$625.00	The liability asserted in proof of claim was paid on 9/9/2015 via wire transfer.
12	FREER ISD C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP ATTN DIANE W SANDERS PO BOX 17428 AUSTIN, TX 78760-7428	15-11935 (CSS)	Geodyne Resources, Inc.	11/13/2015	669	\$128.45*	Well associated with asserted liabilities was sold, as such Debtors show no liability within their books and records.
13	FRESNO COUNTY TAX COLLECTOR PO BOX 1192 FRESNO, CA 93715-1192	15-11942 (CSS)	Samson Resources Company	01/25/2016	2716	\$33,275.31	Pursuant to the Debtors' books and records as of the petition date, the Debtors have no outstanding liability related to this claim.
14	GILBERT D CHEATHAM IRA SEP TD AMERITRADE 3200 CHERRY TREE LANE PROSPECT, KY 40059	15-11940 (CSS)	Samson Investment Company	11/05/2015	167	\$20,000.00	Only the administrative agent is allowed to file claims related to bond debt.

* - Indicates claim contains unliquidated and/or undetermined amounts

Samson Resources Corporation, et al.

OMNIBUS EIGHT : SUBSTANTIVE : EXHIBIT A - NO LIABILITY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
15	HANSFORD COUNTY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105-9132	15-11934 (CSS)	Samson Resources Corporation	09/30/2016	2920	\$510.44*	Properties associated with asserted liabilities were sold, as such Debtors show no liability within their books and records.
16	HARRIS COUNTY ET AL C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP ATTN JOHN P DILLMAN PO BOX 3064 HOUSTON, TX 77253-3064	15-11934 (CSS)	Samson Resources Corporation	10/13/2015	33	\$154,814.41*	Liabilities asserted in proof of claim relate to Samson Energy which is not a Debtor.
17	HARTLEY COUNTY APPRAISAL DISTRICT C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105-9132	15-11934 (CSS)	Samson Resources Corporation	09/30/2016	2919	\$179.56*	Properties associated with asserted liabilities were sold in March 2015, as such Debtors show no liability within their books and records.
18	JACKSON COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253	15-11934 (CSS)	Samson Resources Corporation	02/16/2016	2780	\$1,185.75	Liability asserted on proof of claim is related to Samson Exploration which is not a Debtor.
19	JAG OIL LIMITED PARTNERSHIP IP ATTN ADAM C SINGER PO BOX 4190 SCOTTSDALE, AZ 85261	15-11940 (CSS)	Samson Investment Company	11/27/2015	2506	\$300,000.00	Only the administrative agent is allowed to file claims related to bond debt.
20	MATAGORDA COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253	15-11934 (CSS)	Samson Resources Corporation	02/15/2016	2779	\$94,787.45	Liabilities asserted in proof of claim relate to Samson Energy which is not a Debtor.

* - Indicates claim contains unliquidated and/or undetermined amounts

Samson Resources Corporation, et al.

OMNIBUS EIGHT : SUBSTANTIVE : EXHIBIT A - NO LIABILITY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
21	SEI ENERGY LLC 2826 AMNICOLA HWY CHATTANOOGA, TN 37406-3605	15-11934 (CSS)	Samson Resources Corporation	11/20/2015	1987	\$3,256.01	Pursuant to the Debtors' books and records as of the petition date, the Debtors have no outstanding liability related to this claim.
22	THE COUNTY OF CHEROKEE TEXAS C/O MCCREARY VESELKA BRAGG & ALLEN PC ATTN LEE GORDON PO BOX 1269 ROUND ROCK, TX 78680-1269	15-11934 (CSS)	Samson Resources Corporation	11/20/2015	2015	\$122.44	Well associated with asserted liabilities was sold, as such Debtors show no liability within their books and records.
23	WARD PETROLEUM CORPORATION PO BOX 1187 501 S. FILMORE ENID, OK 73702-1187	15-11934 (CSS)	Samson Resources Corporation	11/19/2015	1554	\$984.61*	Debtors show no liability related to this party within its books and records as of the petition date.
24	WELLS, VIVAN L C 568 S SINNETT RD CLEVELAND, OK 74020-5144	15-11934 (CSS)	Samson Resources Corporation	11/19/2015	1838	Undetermined*	Right of Way asserted in proof of claim was sold to Bravo Arkoma, LLC effective 11/1/2014. Debtors show no liability in their books and records related to this claim.
25	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR FALLS CORPORATE CENTER STE 400 WEST CONSHOHOCKEN, PA 19428	15-11942 (CSS)	Samson Resources Company	11/18/2015	1454	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.
26	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR FALLS CORPORATE CENTER STE 400 WEST CONSHOHOCKEN, PA 19428	15-11941 (CSS)	Samson Lone Star, LLC	11/18/2015	1455	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.

* - Indicates claim contains unliquidated and/or undetermined amounts

Samson Resources Corporation, et al.

OMNIBUS EIGHT : SUBSTANTIVE : EXHIBIT A - NO LIABILITY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
27	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR FALLS CORPORATE CENTER STE 400 WEST CONSHOHOCKEN, PA 19428	15-11940 (CSS)	Samson Investment Company	11/18/2015	1456	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.
28	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR WALLS CORPORATE CENTER STE 400 CONSHOHOCKEN, PA 19428	15-11937 (CSS)	Samson Contour Energy E&P, LLC	11/18/2015	1457	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.
29	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR FALLS CORPORATE CENTER STE 400 WEST CONSHOCHOCKEN, PA 19428	15-11935 (CSS)	Geodyne Resources, Inc.	11/18/2015	1458	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.
30	WESTCHESTER FIRE INSURANCE COMPANY C/O COZEN O'CONNOR ATTN ROBERT MCL BOOTE, ESQ 200 FOUR FALLS CORPORATE CENTER STE 400 WEST CONSHOHOCKEN, PA 19428	15-11934 (CSS)	Samson Resources Corporation	11/18/2015	1459	\$1,400,000.00*	Liability associated with surety bonds were not drawn during the pendency of the case and as such no liability exists.
TOTAL						\$9,468,106.84	

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT 2 to EXHIBIT A

Substantive Duplicate Claims

Samson Resources Corporation, et al.

OMNIBUS EIGHT: SUBSTANTIVE : EXHIBIT B -SUBSTANTIVE DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	COLORADO COUNTY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	02/02/2016	15-11934 (CSS)	2750	\$25,434.35*	COLORADO COUNTY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	11/06/2015	15-11934 (CSS)	197	\$25,434.35	The alleged debt and the basis for such claim is captured and restated, in whole, in the proofs of claim listed in the column entitled "Surviving Claim #." Thus, the claim to be disallowed is redundant of the Surviving Claims.
2	DELTA LAKE IRRIGATION DISTRICT C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	11/06/2015	15-11934 (CSS)	199	\$229.21	DELTA LAKE IRRIGATION DISTRICT C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN JOHN T BANKS 3301 NORTHLAND DR STE 505 AUSTIN, TX 78731	02/02/2016	15-11934 (CSS)	2749	\$236.29*	The alleged debt and the basis for such claim is captured and restated, in whole, in the proofs of claim listed in the column entitled "Surviving Claim #." Thus, the claim to be disallowed is redundant of the Surviving Claims.

* - Indicates claim contains unliquidated and/or undetermined amounts

Samson Resources Corporation, et al.

OMNIBUS EIGHT: SUBSTANTIVE : EXHIBIT B -SUBSTANTIVE DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
3	WHEELER COUNTY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN D'LAYNE CARTER PO BOX 9132 AMARILLO, TX 79105-9132	02/24/2016	15-11934	2800	\$1,406.38	WHEELER COUNTY ATTN D'LAYNE CARTER PO BOX 9132 AMARILLO, TX 79105-9132	02/23/2016	15-11934	2791	\$1,406.38	The alleged debt and the basis for such claim is captured and restated, in whole, in the proofs of claim listed in the column entitled "Surviving Claim #." Thus, the claim to be disallowed is redundant of the Surviving Claims.
					TOTAL						\$27,069.94

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT B

Brown Declaration

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

In re:)	
	)	Chapter 11
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (BLS)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	
)	

**DECLARATION OF MATTHEW BROWN IN SUPPORT OF THE
REORGANIZED DEBTORS’ EIGHTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CERTAIN (I) NO LIABILITY AND/OR (II) SUBSTANTIVE
DUPLICATE CLAIMS PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY
CODE, BANKRUPTCY RULES 3001, 3003, AND 3007, AND
LOCAL BANKRUPTCY RULE 3007-1**

I, Matthew Brown, declare as follows:

1. I make this declaration (the “Declaration”) in support of the *Reorganized Debtors’ Eighth Omnibus (Substantive) Objection to Certain (I) No Liability and/or (II) Substantive Duplicate Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001, 3003, and 3007, and Local Bankruptcy Rule 3007-1* (the “Objection”).²

2. I began working for the Debtors in 2007 and am currently serving as a Supervisor in the Revenue Accounting department for the Reorganized Debtors.

3. I make this Declaration upon the basis of personal knowledge or knowledge of

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Reorganized Debtor Samson Resources Corporation’s corporate headquarters and the Reorganized Debtors’ service address is: 15 East 5th Street, Suite 1000, Tulsa, Oklahoma 74103.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

persons under my supervision and a review, by me and others working with me and under my supervision, of (i) the claims identified on **Exhibit 1** (the “No Liability Claims”) and **Exhibit 2** (the “Substantive Duplicate Claims”) to the Order attached as **Exhibit A** to the Objection (the “Order”), (ii) the Claims Register, and (iii) the Debtors’ applicable books and records.

I. No Liability Claims

4. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Reorganized Debtors have identified 30 No Liability Claims listed on **Exhibit 1** to **Exhibit A**, in the aggregate claimed amount of \$9,468,106.84. To the best of my knowledge, information, and belief, and insofar as I have been able to ascertain after reasonable inquiry—including the Debtors, their restructuring advisors’ (Alvarez & Marsal North America, LLC), and my (i) review of the No Liability Claims and (ii) reasonable efforts to research the same on the Debtors’ books and records and Schedules—the No Liability Claims reflect proofs of claim that are each asserted against the Debtors, but for which there is no indication that the Debtors are actually liable.

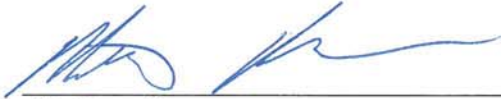
II. Substantive Duplicate Claims

5. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Reorganized Debtors have identified 3 Substantive Duplicate Claims listed on **Exhibit 2** to **Exhibit A**, in the aggregate claimed amount of \$27,069.94. To the best of my knowledge, information, and belief, and insofar as I have been able to ascertain after reasonable inquiry—including the Debtors, their restructuring advisors’ (Alvarez & Marsal North America, LLC), and my (i) review of the Substantive Duplicate Claims and (ii) reasonable efforts to research the same on the Debtors’ books and records and Schedules—the Substantive Duplicate Claims are each duplicative of another proof of claim filed by or on behalf of the same claimant

(or a successor) in respect of the same liabilities, but with certain differences (*e.g.*, a different asserted priority classification, a claim for a single liability duplicated against multiple Debtors, or a claim for a single invoice reasserted in a subsequently filed proof of claim that was not denoted as amending the initial proof of claim).

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 knowledge and belief.

Dated: 6/8, 2017
Wilmington, Delaware



Matthew Brown
Supervisor - Accounting