

Royalty Interests Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001, 3003, and 3007, and Local Bankruptcy Rule 3007-1 (the “Leath 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 Debtor respectfully states 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 Debtor consents, 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. 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.

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].

Relief Requested

4. By this Objection, the Reorganized Debtor seeks entry of an order, attached hereto as **Exhibit A** (the “Order”) disallowing in full and authorizing the Claims Agent to expunge from the Claims Register each of the claims identified in **Exhibit 1** to **Exhibit A** (the “No Liability Royalty Claims”). The No Liability Royalty Claims relate to royalty interest(s) that the Debtors treated appropriately in the normal course of business. Based on the review of the Debtors’ books and records and the documentation provided with each proof of claim, the Reorganized Debtor believes no amounts are due and owing with respect to such proof of claim.

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].

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 3,310 proofs of claim have been filed in these chapter 11 cases, as recorded on the Claims Register. The Reorganized Debtor, together with its advisors, continue to review and reconcile 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.

Royalty Claim Background and Review Process

11. As set forth in more detail in the Leath Declaration, the Debtors maintained a detailed billing and payment system to track the royalty payments due monthly to their thousands of royalty holders. Information pertaining to the royalties was entered into an electronic database that calculated and tracked, among other things, the ownership interests, production information, sales and revenue data and costs associated with production. Every time a check was issued to a party entitled to payment, the Debtors included payment detail showing the

amount of hydrocarbons extracted, the gross royalty interest payments, and the net royalty payment. The Reorganized Debtor reviewed these records of the Debtor against each of the No Liability Royalty Claims.

Basis for Objection

12. 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).

13. 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).

14. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Reorganized Debtor has identified six (6) No Liability Royalty Claims listed on **Exhibit 1** to **Exhibit A**, in the aggregate claimed amount of \$171,044.70. Each of the No Liability Royalty Claims asserts a claim for which the Reorganized Debtor does 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 (*see* Leath Declaration), the Reorganized Debtor has identified numerous No Liability Royalty Claims for which the Debtors' books and records reflect no liability. Indeed, the claimants listed in **Exhibit A** received appropriate payments in the normal course of business with respect to their royalty interests. *See* Leath Declaration. The No Liability Royalty 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).

15. If these No Liability Royalty Claims are not disallowed and expunged, claimants will receive a windfall because they would receive payments they are not entitled to and for which they have already received proper payment. As a result, the Reorganized Debtor objects to the No Liability Royalty Claims listed on **Exhibit A** and respectfully request entry of the Order disallowing in full and expunging the claims listed on **Exhibit A** from the Claims Register.

Responses to the Objection

16. To contest the Reorganized Debtor's objection to any claim listed on **Exhibit 1** 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 August 13, 2018 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 Debtor

17. 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 Debtor 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.

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

Separate Contested Matter

19. To the extent that a claimant files a response to any objection set forth herein and the Reorganized Debtor is unable to resolve the response, each such No Liability Royalty Claim and the objection by the Reorganized Debtor to each such No Liability Royalty 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 No Liability Royalty Claim.

Reservation of Rights

20. Nothing contained in this Objection or any actions taken by the Reorganized Debtor 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 Debtor's 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 Debtor that any contract or lease is executory or unexpired, as applicable; (f) a waiver or limitation of the Reorganized Debtor's 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.

21. For the avoidance of doubt, to the extent the Court does not disallow the Claims in full, the Reorganized Debtor reserves all rights regarding the classification of the Claims.

22. The Reorganized Debtor hereby reserves its right to amend, modify, and/or supplement this Objection, including to object to any of the Claims listed on **Exhibit 1** 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 Debtor's 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

23. The Reorganized Debtor 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 Debtor submits that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

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

WHEREFORE, the Reorganized Debtor respectfully requests 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: July 23, 2018
Wilmington, Delaware

/s/ Amanda R. Steele

John H. Knight (No. 3848)
Amanda R. Steele (No. 5530)
Joseph C. Barsalona II (No. 6102)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square, 920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701
E-mail: knight@rlf.com
steele@rlf.com
barsalona@rlf.com

-and-

Ana Alfonso (admitted *pro hac vice*)
WILLKIE FARR & GALLAGHER LLP
787 Seventh Avenue
New York, New York 10019-6099
Telephone: (212) 728-8000
Facsimile: (212) 728-8111
E-mail: aalfonso@willkie.com

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

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.

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

)	
In re:)	Chapter 11
)	
SAMSON RESOURCES CORPORATION, ¹)	Case No. 15-11934 (BLS)
)	
Reorganized Debtor.)	
)	Response Deadline: Aug. 13, 2018 at 4:00 p.m. (ET)
)	Hearing Date: Aug. 22, 2018 at 10:30 a.m. (ET)

NOTICE OF OMNIBUS OBJECTION AND HEARING

PLEASE TAKE NOTICE that, on July 23, 2018, the above-captioned reorganized debtor (the “Reorganized Debtor”) filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) the *Reorganized Debtor’s Eighteenth Omnibus (Substantive) Objection to Certain No Liability Royalty Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001, 3003, and 3007, and Local Bankruptcy Rule 3007-1* (the “Objection”) which seeks to disallow and expunge certain claims. **Your claim(s) may be disallowed as a result of the Objection. Therefore, you should read the attached Objection carefully.**

PLEASE TAKE FURTHER NOTICE THAT YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THE OBJECTION AND BY ANY FURTHER CLAIM OBJECTION THAT MAY BE FILED BY THE REORGANIZED DEBTOR OR OTHERWISE. THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE REORGANIZED DEBTORS’ RIGHT TO PURSUE FURTHER OBJECTIONS

¹ The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor’s federal tax identification number, is Samson Resources Corporation (1227). The location of the Reorganized Debtor’s corporate headquarters and service address is: 15 East 5th Street, Suite 1000, Tulsa, Oklahoma 74103.

AGAINST YOUR CLAIM(S) SUBJECT TO THE OBJECTION IN ACCORDANCE WITH APPLICABLE LAW AND APPLICABLE ORDERS OF THIS COURT.

PLEASE TAKE FURTHER NOTICE that if the holder of a claim that is the subject of the Objection wishes to respond to the Objection, the holder must file a written response with: (i) the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801; and (ii) counsel for the Reorganized Debtor, Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: John H. Knight, Amanda R. Steele, and Joseph C. Barsalona II) so as to be received on or before **August 13, 2018 at 4:00 p.m. (Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that responses to the Objection must contain, at minimum, the following: (a) a caption setting forth the name of the Bankruptcy Court, the name of the Debtor, 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 Debtor 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.

PLEASE TAKE FURTHER NOTICE that if no response to the Objection is timely filed and received in accordance with the above procedures, an order may be entered

granting the relief requested in the Objection without further notice or a hearing. If a response is properly filed, served, and received in accordance with the above procedures and such response is not resolved, a hearing to consider such response and the Objection will be held before The Honorable Brendan L. Shannon, United States Bankruptcy Judge for the District of Delaware, at the Bankruptcy Court, 824 North Market Street, 6th Floor, Courtroom 1, Wilmington, Delaware 19801 on **August 22, 2018 at 10:30 a.m. (Eastern Time)** (the "Hearing"). Only a response made in writing and timely filed and received will be considered by the Bankruptcy Court at the Hearing.

**IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE,
THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE
OBJECTION WITHOUT FURTHER NOTICE OR HEARING.**

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Dated: July 23, 2018
Wilmington, Delaware

/s/ Amanda R. Steele

John H. Knight (No. 3848)
Amanda R. Steele (No. 5530)
Joseph C. Barsalona II (No. 6102)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square, 920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701
E-mail: knight@rlf.com
stele@rlf.com
barsalona@rlf.com

-and-

Ana Alfonso (admitted *pro hac vice*)
WILLKIE FARR & GALLAGHER LLP
787 Seventh Avenue
New York, New York 10019-6099
Telephone: (212) 728-8000
Facsimile: (212) 728-8111
E-mail: aalfonso@willkie.com

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

EXHIBIT A

Proposed Order

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 Royalty Claims set forth on the attached Exhibit 1 are hereby disallowed in their entirety.
3. The Claims Agent is authorized to modify the Claims Register to comport with the entry of this Order.
4. 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 Debtor's 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 Debtor that any contract or lease is executory or unexpired, as applicable; (f) a waiver or limitation of the Reorganized Debtor's 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.

5. 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.

6. The Reorganized Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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

Dated: _____, 2018
Wilmington, Delaware

THE HONORABLE BRENDAN LINEHAN SHANNON
CHIEF UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1 to EXHIBIT A

No Liability Royalty Claims

Samson Resources Corporation, et al.

OMNIBUS EIGHTEENTH : SUBSTANTIVE : EXHIBIT A - NO LIABILITY - ROYALTY

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	EDWARD R MOSES LP 20810 N DESERT SANDS DR SUN CITY WEST, AZ 85375-5442	15-11941 (CSS)	Samson Lone Star, LLC	11/18/2015	1337	Undetermined*	The Debtors books and records indicate that no amounts are due and owing to this claimant.
2	HALE, EUNICE 508 ROLLINS ST LONGVIEW, TX 75602-4249	15-11934 (CSS)	Samson Resources Corporation	11/16/2015	801	\$150,000.00*	All amounts owed to this party were escheated to state of Georgia. No further liability currently owed. In addition, the claim contains insufficient documentation to support claim and claim is not reflected in Debtors' books and records.
3	POLLARD, WILLIAM TOM 3207 GRENLEE DRIVE AUSTIN, TX 78703	15-11941 (CSS)	Samson Lone Star, LLC	11/17/2015	1250	Undetermined*	All amounts owed to this party were escheated to state of Texas. No further liability currently owed.
4	PRINCE, JOSEPH C 3603 W MEADOW ST NACOGDOCHES, TX 75965-2426	15-11941 (CSS)	Samson Lone Star, LLC	11/12/2015	560	Undetermined*	The Debtors books and records indicate that no amounts are due and owing to this claimant.
5	TOLBERT, WILLIAM F DEC'D C/O HERSHEL W CONRAD PO BOX 26883 OKLAHOMA CITY, OK 73126-0833	15-11934 (CSS)	Samson Resources Corporation	11/16/2015	1083	Undetermined*	The Debtors books and records indicate that no amounts are due and owing to this claimant.
6	WYATT, LARRY C 371 S ALLEN WAKE FOREST, NC 27587	15-11941 (CSS)	Samson Lone Star, LLC	11/06/2015	261	\$21,004.70*	Property associated with asserted claim was sold. Debtors show no liability within their books and records.
TOTAL						\$171,004.70*	

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT B

Leath Declaration

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

In re:)	
)	Chapter 11
SAMSON RESOURCES CORPORATION, ¹)	
)	Case No. 15-11934 (BLS)
Reorganized Debtor.)	
)	
)	

**DECLARATION OF JEREMY LEATH IN SUPPORT OF THE REORGANIZED
DEBTOR’S EIGHTEENTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN
NO LIABILITY CLAIMS BASED ON ROYALTY INTERESTS PURSUANT TO
SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3001, 3003,
AND 3007, AND LOCAL BANKRUPTCY RULE 3007-1**

I, Jeremy Leath, declare as follows:

1. I make this declaration (the “Declaration”) in support of the *Reorganized Debtor’s Eighteenth Omnibus (Substantive) Objection to Certain No Liability Claims Based on Royalty Interests 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 1999 and am currently serving as a Manager in the Revenue Accounting department for the Reorganized Debtor.

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

¹ The Reorganized Debtor in this chapter 11 case, along with the last four digits of the Reorganized Debtor’s federal tax identification number, is Samson Resources Corporation (1227). The location of the Reorganized Debtor’s corporate headquarters and 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.

4. The information contained in the Objection is true and correct to the best of my knowledge, information, and belief. I directly or by and through my personnel or agents have knowledge of the matters set forth herein. If called to testify, I would testify competently to the facts set forth herein.

5. Upon review of the proofs of claim filed against the Debtors in these chapter 11 cases, the Debtors have identified six (6) No Liability Royalty Claims listed on **Exhibit 1** to **Exhibit A**, in the aggregate claimed amount of \$171,004.70.

6. In conducting their oil and gas exploration and production operations, the Debtors calculated and remitted royalty payments to their thousands of royalty holders every month. The Debtors utilized leases, division orders, affidavits of heirship, court orders, title opinions, and other authentic documents maintained within their files and submitted by owners, as well as production data and proceeds from the sale of natural gas, oil, and other hydrocarbons, to calculate and make royalty payments.

7. The Debtors kept very detailed billing and payment records for all royalty and other interests impacting the business in an electronic database management system licensed from SAP. This system helped us to accurately calculate and track, among many other metrics, ownership interests, production information, sales and revenue data, and costs associated with production. Every time the Debtors issued a check to a party entitled to payment, we included payment detail showing the amount of hydrocarbons extracted, the gross royalty interest payment, the deductions from the gross royalty interest payments, and the net royalty interest payment. A review of the Debtors' records has not demonstrated any abnormalities or missed payments concerning any of the disputed No Liability Royalty Claims listed on **Exhibit 1** or the interests associated with those claims.

8. The Reorganized Debtor has reviewed each of the No Liability Royalty Claims subject to the Objection. The objections set forth in **Exhibit 1** to the Order are based upon their review of the No Liability Royalty Claims and a comparison of them against the Debtors' liabilities as set forth in the Debtors' records. In addition, with respect to each of the No Liability Royalty Claims listed on **Exhibit 1** to the Order, the Reorganized Debtor has reviewed the Debtors' books and records to determine whether the amount asserted in the claim was correct.

9. Based on the Reorganized Debtor's review of the Debtors' books and records, the amounts asserted in each claim listed on **Exhibit 1** cannot be substantiated. Further, upon the Reorganized Debtor's review of the Objection and the Debtors' books and records, the Reorganized Debtor believes that the Debtors have properly paid all amounts due to the claimants subject to the Objection.

10. In addition, a number of the No Liability Royalty Claims contain insufficient documentation to substantiate such claims.

11. As a result, the Reorganized Debtor has determined it is appropriate to object to each of the No Liability Royalty Claims listed on **Exhibit 1** to the Order. After reviewing the No Liability Royalty Claims and the documentation supporting the No Liability Royalty Claims, the Reorganized Debtor has concluded that there is no basis in the Debtors' books and records for the No Liability Royalty Claims as asserted. As such, the No Liability Royalty Claims identified on **Exhibit 1** to the Order should be disallowed.

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: July 23, 2018
Wilmington, Delaware

/s/ Jeremy Leath

Jeremy Leath
Manager - Accounting