

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

<b>IN RE:</b>	§	
	§	
<b>CHESAPEAKE ENERGY CORPORATION, et al</b>	§	<b>CASE NO. 20-33233 (DRJ)</b>
	§	
<b>Debtors</b>	§	<b>Chapter 11 (Jointly Administered)</b>

JOINDER TO RESPONSE TO DEBTORS’ REORGANIZED DEBTOR’S EIGHTEENTH  
OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (LATE FILED CLAIMS) AND  
RESERVATION OF RIGHTS  
(Relates to Doc. #'s 4006 and 4056)

**To: The Honorable David R. Jones  
Chief United States Bankruptcy Judge**

COME NOW Dimmit County, Sheldon Independent School District, Crosby Independent School District, Dawson County Central Appraisal District, Martin County Appraisal District, Crockett County Tax Office, Howard County Tax Office, Midland County, Upton County Appraisal District, Grey County Tax Office, Hansford County Tax Office, Nacogdoches County, et al.<sup>1</sup>, secured creditors and parties in interest (the “Certain Texas Taxing Entities”) and file this Joinder to Response to Debtors’ Reorganized Debtor’s Eighteenth Omnibus Objection to Certain Proofs of Claim (Late Filed Claims)(Doc. 4056) and Reservation of Rights, and respectfully show as follows:

1. The Certain Texas Taxing Entities hold secured post-petition tax claims for *ad valorem* taxes for the 2021<sup>2</sup> tax year<sup>3</sup> (the “Tax Claims”). The Tax Claims are secured by senior tax liens

<sup>1</sup> The full inclusion of the Certain Texas Taxing Entities is still under review but will include all taxing entities represented by Perdue Brandon Fielder Collins & Mott, LLP

<sup>2</sup> The appraisal/assessment process for 2021 is not complete and final amounts that will be due for 2021 are not available. However, these amounts should be finalized and available very shortly.

<sup>3</sup> Due diligence remains ongoing and the estimated amount due to all Certain Texas Taxing Entities is pending.

on the real and personal taxable property of the Debtors within their boundaries (the “Tax Liens”).

2. The 2021 Tax Liens attached on January 1, 2021 are senior to any other non-tax secured claims on the taxable property of the Reorganized Debtor in this case as provided by Article VIII, Section 15 of the Texas Constitution, and Sections 32.01 and Section 32.05(b) of the Texas Property Tax Code.

3. The Certain Texas Taxing Entities endorses and joins objections, formal or informal, if any, filed by any other similarly situated Texas ad valorem taxing entities to any objection to the 2021 taxes on the grounds that they were late filed or not filed and incorporates the same by reference.

4. The Certain Texas Taxing Entities do not appear to be listed in the Proposed Order to Doc. # 4006. However, they object to the entry of any order pursuant to any objection to their 2021 tax claims to the extent requested in this case, whether an administrative claim was filed or not, for the reason that 11 U.S.C. §503(b)(1)(D) expressly exempts them from having to make a request or file an administrative claim as a condition of allowance or payment of such post-petition claims.

WHEREFORE, Dimmit County, Sheldon Independent School District, Crosby Independent School District, Dawson County Central Appraisal District, Martin County Appraisal District, Crockett County Tax Office, Howard County Tax Office, Midland County, Upton County Appraisal District, Grey County Tax Office, Hansford County Tax Office, Nacogdoches County, and any other taxing entities represented by Perdue, Brandon, Fielder, Collins & Mott, LLP, request that the Debtors’/Reorganized Debtors Eighteenth Omnibus Objection to Certain Proofs of Claim (Late-Filed Claims) or any other objection to their 2021

post-petition tax claims be denied, that they be ordered to pay the 2021 tax claims in the ordinary course of business prior to delinquency, and for such other and further relief as is just.

Respectfully submitted,

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*/s/ Owen Sonik*  
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Dated: October 6, 2021

**CERTIFICATE OF SERVICE**

I hereby certify that on October 6, 2021 a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas, including but not limited to the following:

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*/s/ Owen Sonik*  
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