

ENTERED

March 18, 2024

Nathan Ochsner, Clerk

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

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In re: : Chapter 11

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ION GEOPHYSICAL CORPORATION, *et al.*,¹ :

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: Case No. 22-30987 (MI)

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Debtors. : (Jointly Administered)

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**ORDER SUSTAINING THE PLAN ADMINISTRATOR’S FOURTH OMNIBUS
OBJECTION TO CERTAIN (I) DUPLICATE CLAIMS, (II) INSUFFICIENT
SUPPORTING DOCUMENTATION CLAIMS, AND (III) LATE FILED CLAIMS (NON-
SUBSTANTIVE)**

Upon the *Plan Administrator’s Fourth Omnibus Objection to Certain (I) Duplicate Claims, (II) Insufficient Supporting Documentation Claims, and (III) Late Filed Claims (Non-Substantive)* (the “Weiner Declaration”) (*Non-Substantive*) (the “Objection”)²; and it appearing that notice of the Objection was good and sufficient under the particular circumstances and that no other or further notice need be given; and the Court having considered the Objection, the Claims listed on Exhibits A-C annexed hereto, and any responses thereto; and the Court having reviewed and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: ION Geophysical Corporation (6646); I/O Marine Systems, Inc. (3230); ION Exploration Products (U.S.A.), Inc. (1394); and GX Technology Corporation (0115). The location of the Debtors’ service address is 4203 Yoakum Blvd., Suite 100, Houston, Texas 77006.

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

considered the Weiner Declaration; and after due deliberation thereon and good and sufficient cause appearing therefore; it is hereby

FOUND AND DETERMINED THAT:

- A. The Objection is a core proceeding under 28 U.S.C. § 157(b)(2);
- B. Each holder of a Claim listed on **Exhibits A-C** attached hereto was properly and timely served with a copy of the Objection, this Order, the accompanying exhibits, and the notice of hearing and response deadline;
- C. Any entity known to have an interest in any Claim subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection; and
- D. The relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors, and other parties in interest;

IT IS THEREFORE ORDERED THAT:

- 1. Omitted;
- 2. Each of the Duplicate Claims listed on **Exhibit A** hereto is hereby disallowed.
- 3. Each of the Insufficient Supporting Documentation listed on **Exhibit B** hereto is hereby disallowed.
- 4. Each of the Late Filed Claims listed on **Exhibit C** hereto is hereby disallowed.
- 5. To avoid any doubt, the amended claim filed by the United States Department of Treasury, Internal Revenue Service, on December 12, 2023 (the “**IRS Claim**”), being Claim No. 109 for \$528,018.44, is allowed and remains part of this case. _____


6. With the exception of the IRS Claim, nothing in the Objection or this Order shall be construed as an allowance of any Claim;

7. The Plan Administrator's right to amend, modify, or supplement this Objection, to file additional objections to the Claims or any other Claims (filed or not) that may be asserted against the Debtors, and to seek further reduction of any Claim to the extent such Claim has been paid, are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Plan Administrator's right to object on other stated grounds or any other grounds that the Plan Administrator discovers during the pendency of these chapter 11 cases are further preserved;

8. This Court retains jurisdiction over the Plan Administrator, the Debtors and the Claimants whose Claims are subject to the Objection with respect to any matters related to or arising from the Objection or the implementation of this Order; and

9. Each Claim and the objections by the Plan Administrator to such Claim, as addressed in the Objection and set forth on **Exhibits A-C** hereto, 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 Claimant whose Claims are subject to this Order shall 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 listed in the Objection or this Order.

Signed: March 18, 2024



Marvin Isgur
United States Bankruptcy Judge

EXHIBIT A

(DUPLICATE CLAIMS)

CLAIM NUMBER	CLAIM NAME	CLAIM DATE	ADMIN CLAIMED AMOUNT	SECURED CLAIMED AMOUNT	PRIORITY CLAIMED AMOUNT	UNSECURED CLAIMED AMOUNT	SURVIVING CLAIM #
1	ALDINE INDEPENDENT SCHOOL DISTRICT	4/19/2022		\$55,748.46	\$55,748.46		105
10105	ANGELO AND CAROL CONTI IREVOCABLE TRUST	6/16/2022				\$13,000.00	53
10063	BUNKLEY, RON	6/4/2022				\$3,000.00	53
10086	CHUDY, MARC	6/11/2022				\$7,000.00	53
10036	CLARK, ELEANOR A	5/26/2022				\$21,672.92	53
15	DEPARTMENT OF TREASURY - IRS	5/23/2022			\$1,000.00		109
108	DEPARTMENT OF TREASURY - IRS	5/22/2023			\$281,125.55	\$28,012.55	109
10079	FILHO, ARMANDO FRANCISCO ZAFFARI	6/10/2022				\$5,000.00	53
10121	FITZPATRICK, KATHLEEN A	6/17/2022				\$35,000.00	53
10170	GAHR, WANDA G	6/22/2022				\$40.00	53
2	HARRIS COUNTY, ET AL	4/25/2022		\$16,035.55			12
10259	INTERTRUST (NETHERLANDS) BV	10/7/2022				\$0.00	10286
10004	INTRADO DIGITAL MEDIA LLC	4/28/2022				\$32,889.76	10005
10111	IRA FBO ROBERT ROTH	6/16/2022				\$6,000.00	53
10130	IRA FBO ROBERT ROTH	6/17/2022				\$6,273.75	53
10120	JAHDE, JOHN D	6/17/2022				\$30,000.00	53
28	KEELEY, KAREN A	6/6/2022				\$78,000.00	53
10001	KEELEY, KAREN A	4/21/2022				\$78,000.00	53
39	LUQUE, ALEJANDRO ARGANARAZ	6/9/2022				\$13,000.00	53
10013	LUQUE, ALEJANDRO ARGANARAZ	5/13/2022				\$13,000.00	53
10002	LUQUE, ALEJANDRO J ARGANARAZ	4/27/2022				\$13,000.00	53
10010	LUQUE, ALEJANDRO J ARGANARAZ	5/9/2022				\$13,000.00	53
10094	MARKET CENTER INVESTORS LLC	6/14/2022				\$172,776.00	10095
68	MGAI LLP	6/24/2022				\$655,065.33	69
10054	PIESSENS, ANGELA	6/1/2022				\$5,000.00	53
16	PRAETORIAN CARIBBEAN HOLDINGS LIMITED	5/24/2022				\$5,000.00	53
10127	ROTH, ARTHUR	6/17/2022				\$32,281.25	53
10108	ROTH, ROBERT	6/16/2022				\$80,000.00	53
10131	ROTH, ROBERT	6/17/2022				\$84,790.62	53
10051	ROTTKAMP, ALEXANDER WILLIAM	5/31/2022				\$2,178.00	53
64	SHOEMAKER, DANIEL P	6/27/2022				\$60,000.00	53
10169	SHOEMAKER, DANIEL P	6/21/2022				\$60,000.00	53
10154	SMITH, MARCIE	6/21/2022				\$60.00	53
10088	TD AMERITRADE FBO JAMES D SINES	6/13/2022				\$22,000.00	53
9	TRAVIS COUNTY	5/16/2022		\$3,343.16		\$300.00	106
10133	WALTZ, ELIZABETH ANN	6/18/2022				\$5,456.26	53
10068	WEST, CHRISTOPHER	6/6/2022				\$5,000.00	53
10116	WORKMAN, IVAN S	6/17/2022				\$5,000.00	53
10025	ZHANG, WUBO	5/24/2022				\$5,684.39	53

EXHIBIT B

(INSUFFICIENT SUPPORTING DOCUMENTATION CLAIMS)

CLAIM NUMBER	CLAIM NAME	CLAIM DATE	ADMIN CLAIMED AMOUNT	SECURED CLAIMED AMOUNT	PRIORITY CLAIMED AMOUNT	UNSECURED CLAIMED AMOUNT
65	EISENSTADT, IRA	6/27/2022				\$25,000.00
56	GUARISCO, BRENT	6/20/2022			\$15,150.00	\$7,688.95
10182	ISIDORE, OLIVE	8/2/2022				\$568.00

EXHIBIT C
(LATE FILED CLAIMS)

CLAIM NUMBER	CLAIM NAME	CLAIM DATE	ADMIN CLAIMED AMOUNT	SECURED CLAIMED AMOUNT	PRIORITY CLAIMED AMOUNT	UNSECURED CLAIMED AMOUNT	NOTICE RECEIVED
10293	BROADRIDGE FINANCIAL SOLUTIONS	9/24/2023				\$19,122.00	Actual Notice Received Dkt. No. 281
10291	CALVERT, KERRY	7/3/2023				\$49,665.00	Publication Notice: Individual Bondholder
10274	CHUNG, CHONG	11/2/2022			\$7,546.07	\$3,135.48	Actual Notice Received Dkt. No. 281
10278	CLARK, BRENDA	1/23/2023				\$0.00	Publication Notice: Shareholder
10276	EVERBRIDGE INC	11/14/2022				\$11,671.53	Actual Notice Received Dkt. No. 281
10286	INTERTRUST (NETHERLANDS) BV	4/5/2023				\$183,560.70	Actual Notice Received Dkt. No. 281
10271	JASCO APPLIED SCIENCES (USA) INC	10/21/2022				\$17,073.75	Actual Notice Received Dkt. No. 281
10283	LASHOMB, LAURIE A	3/14/2023				\$1,437.40	Publication Notice: Shareholder
10282	LASHOMB, LAURIE ANN	3/14/2023				\$1,437.40	Publication Notice: Shareholder
10284	MANFREDINI, ANDREA	3/29/2023				\$5,443.32	Publication Notice: Shareholder
78	MCGRAIL, ADRIAN	7/13/2022				\$1,046,373.00	Actual Notice Received Dkt. No. 281
10287	PALICZ, GYOZO	4/11/2023				\$10,680.00	Publication Notice: Shareholder
82	PITNEY BOWES GLOBAL FINANCIAL SERVICES	8/23/2022				\$3,792.50	Actual Notice Received Dkt. No. 281
10281	RAMAKRISHNAN, VIGNESHKUMBAR	3/10/2023				\$3,600.00	Publication Notice: Shareholder
10277	RANE, MAKARAND	12/8/2022				\$0.00	Publication Notice: Shareholder
10290	TOPPAN MERRIL LLC	6/15/2023				\$54,457.52	Actual Notice Received Dkt. No. 281
10275	UNITAS GLOBAL	11/11/2022				\$48,489.47	Actual Notice Received Dkt. No. 281