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Liquidating Trust
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Omnibus Hearing Date: July 2, 2009
At 10:00 a.m.

Response Deadline: June 26, 2009
At: 4:00 p.m.

Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re:	:	
	:	Chapter 11
EOS AIRLINES, INC.	:	
	:	Case No. 08-22581 (RDD)
Reorganized Debtor.	:	
-----X	:	

**FIFTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANK R. P. 3007
SUBSTANTIVE RELIEF SOUGHT**

Turnaround Advisors, L.L.C., as liquidating trustee (the "Trustee") of the Eos Airlines Inc., Liquidating Trust (the "Trust"), created pursuant to the Joint Plan of Liquidation, dated December 18, 2008 (the "Joint Plan"), confirmed by order, dated January 28, 2009 (the "Confirmation Order"), respectfully states as follows:

SUMMARY OF SUBSTANTIVE RELIEF REQUESTED

1. The Trustee submits this Fifth Omnibus Objection to Claims (this "Fifth Omnibus Objection")¹ pursuant to 11 U.S.C. § 502(b) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). By this Fifth Omnibus

¹ This is the Liquidating Trustee's First Omnibus Objection to Claims. Prior to the effective date of the Debtor's Joint Plan, the Debtor filed and prosecuted the First through Fourth Omnibus Objections to Claims.



Objection, the Trustee is seeking substantive relief as to certain Claims,² and requests entry of an order, substantially in the form annexed hereto as Exhibit I granting such relief as more particularly set forth herein.

2. In accordance with the procedures (the "Procedures") for filing omnibus objections to Claims authorized by this Court's Order, dated April 24, 2009 (Docket No. 459), the Trustee seeks substantive relief against the claimants listed on Exhibits A through H (collectively, the "Exhibits" and each, an "Exhibit") hereto. The Trustee seeks to disallow, expunge, reclassify, reduce or otherwise modify the Claims listed as set forth therein. A copy of the Procedures may be obtained from the Claims Agent's web site found at www.kccllc.net/eosairlines.

3. The Procedures generally require the Trustee to set forth the grounds for objection to each Claim so as to provide affected claimants with sufficient notice of the relief sought as to each Claim, and the Trustee has set forth such grounds on the Exhibits. Each Exhibit includes as to the Claims listed in such Exhibits, among other things, the following information:

- a. An alphabetized list of the claimants whose Claims are the subject of the Fifth Omnibus Objection;
- b. The Claim numbers of the Claims that are the subject of the Fifth Omnibus Objection; and

² The "Claims" include, without limitation, all Claims filed against the Debtor's Estate (as defined in the Joint Plan) under 11 U.S.C. §§ 503 or 507 and consist of the Proofs of Claim, Scheduled Claims, Administrative Claims, Priority Unsecured Non-Tax Claims, Priority Unsecured Tax Claims, Rejection Damage Claims, Secured Claims, Unclassified Claims and Unsecured Claims (all as defined in the Joint Plan).

c. The grounds for the objections that are the subject of the Fifth Omnibus Objection.

d. Where applicable, the Exhibits contain additional information including: (i) for Claims that the Trustee seeks to reclassify, the proposed classification of such Claims; (ii) for Claims that the Trustee seeks to reduce or increase in amount, the proposed reduced or increased amount for such Claims; and (iii) for Claims that the Trustee proposes to disallow where there will be surviving Claims, the surviving Claim.

4. Each claimant listed on the Exhibits was served with a customized notice of the Fifth Omnibus Objection setting forth the information required by the Procedures.

JURISDICTION, VENUE AND STATUTORY PREDICATES

5. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges entered by the United States District Court for the Southern District of New York (Ward, Acting C.J., presiding), on July 10, 1984, the Joint Plan and the Confirmation Order.

6. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

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

8. The statutory predicate for the relief requested herein is section 502 of the Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

Bar Date and Claims

9. On June 5, 2008, this Court entered its *Order Establishing July 28, 2008 as the Bar Date for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Doc. 179] (the "Bar Date Order"). Among other things, the Bar Date Order set July 28, 2008 (the "Bar Date") as the last date for all persons and entities holding, or wishing to assert Claims against the Debtor to file a proof of claim with respect to each such Claim (with the exception of governmental agencies, for which a bar date of October 23, 2008 was set).

10. On or prior to June 12, 2008, Kurtzman Carson Consultants, LLC, the claims and noticing agent in this case (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of bar date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, upon (a) the persons or entities set forth in the Debtor's Schedules of Assets and Liabilities (the "Schedules") filed with this Court on May 26, 2008 and (b) persons and entities included in the notice database compiled by the Debtor, but not listed on any of the Schedules and Statements. In total, the Debtor provided Bar Date Notices to more than 27,000 known persons and entities.

11. In addition, the Debtor published the Bar Date Notice in the *Wall Street Journal National Edition* and the *London Times* on or before 25 days before the Bar Date.

12. On October 2, 2008, this Court entered its *Order Establishing November 7, 2008 as a Supplemental Bar Date for Filing Proofs of Claim by Certain Affected Creditors and Approving the Form and Manner of Notice Thereof* [Doc. 307]. Among

other things, the Supplemental Bar Date Order extended the Bar Date to November 7, 2008 for certain identified and affected creditors.

Relief Requested

13. By this Fifth Omnibus Objection, the Trustee seeks entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 disallowing, expunging, reclassifying and/or changing the amount of the Claims set forth on the Exhibits.

14. Exhibits setting forth all information required by the Procedures are attached hereto, as follows:

a. Exhibit A: Schedule of All Objections. This schedule provides information regarding the Claim number, the date filed, the claimant's name, the Exhibit or Exhibits on which the details of the objection appear and the grounds for the objection. Some Claims and Claimants may be listed on more than one Exhibit.

b. Exhibit B: Schedule of Duplicate Claims To Be Expunged.

i. In the course of the Trustee's review of the Claims, the Trustee determined that certain of the claimants assert more than one Claim for a single liability. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Trustee wishes to eliminate the duplicate Claims.

ii. Set forth on Exhibit B hereto is a list of Claims that the Trustee has identified as duplicate Claims. For each duplicate Claim, Exhibit B designates the listed Claims as either a duplicate Claim to be Expunged or as a Surviving Claim. The Trustee requests that the Claims

listed on Exhibit B as "Duplicate Claim to be Expunged" be disallowed and expunged. With respect to the Claims on Exhibit B, "Surviving Claim No.," the Trustee does not seek any other relief and such Claims shall be Allowed for all purposes.

c. Exhibit C: Schedule of Claims to be Reduced for which the Claim Differs from the Debtor's Books and Records. The Trustee objects to the Claims listed on Exhibit C and seeks to reduce them, because, upon the Trustee's review of the Debtor's books and records, which are believed to be correct, the Trustee has determined that the amount of each such Claim should be reduced as set forth on Exhibit C, "Proposed Amount to be Allowed."

d. Exhibit D: Schedule of Amended or Superseded Claims to be Expunged.

i. The Trustee has determined that certain of the Claims were subsequently amended or superseded by other Claims with respect to the same liabilities. For instance, many Claims were filed to amend an amount previously claimed. Other Claims were filed to amend the classification of part or all of an earlier Claim.

ii. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Trustee wishes to eliminate from the Debtor's claims register Claims for which amended Claims were subsequently filed or which were later superseded.

iii. Set forth on Exhibit D hereto is a list of Claims that the Trustee has identified as amended or superseded Claims. For each such

amended or superseded Claim, Exhibit D identifies by Claim number each such amended or superseded Claim to be expunged and identifies the number of the surviving Claim as well as the amount and nature of the surviving Claim. The Trustee requests that the Claims marked as "Amended / Superseded Claim" on Exhibit D be disallowed and expunged in their entirety.

e. Exhibit E: Schedule of Claims with Insufficient Supporting Documentation to be Expunged. The Claims listed on Exhibit E to the Fifth Omnibus Objection were submitted either without supporting documentation or without sufficient documentation or alleged facts to support the Claims. Where documentation was attached, such documentation was not adequate to allow the Trustee to determine (i) whether the Debtor is liable for the alleged Claim and/or (ii) the amount of the alleged Claim.³ Therefore, the Claims held by the affected claimants are not *prima facie* valid. Because such Claims are not *prima facie* valid, the Trustee hereby objects to them and requests that an order be entered disallowing and expunging each of such Claims in their entirety.

f. Exhibit F: Schedule of Claims to be Reclassified and/or Reclassified and Changed in Amount.

i. The claimants asserting the Claims identified on Exhibit F to the Fifth Omnibus Objection have asserted that all or a portion of their Claims are entitled to secured, administrative or priority status. After

³ To comply with the requirements for filing a claim, "a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure." In re Planet Hollywood Intl, 247 B.R. 391, 395 (Bankr. D. DE. 2001).

reconciling those Claims against the Debtor's books and records, which are believed to be correct, the Trustee has determined either that no basis for secured, administrative or priority status respecting such Claims exists under Sections 503, 506 or 507 of the Bankruptcy Code or that certain of such Claims are classified improperly. Failure to reclassify such Claims would award the claimants undue or improper secured, administrative or priority status. Accordingly, the Trustee requests entry of an order reclassifying such Claims as indicated on Exhibit F.

ii. Similarly, the Trustee has reconciled the Claims identified on Exhibit F against the Debtor's books and records. In addition to the Trustee's objection to the improper classification of such Claims, in some instances the claimants listed on Exhibit F have asserted an amount that is higher, or lower, than the amount of liability reflected in the Debtor's books and records. After reconciling such Claims against the Debtor's books and records, the Trustee has determined the amounts of such Claims should be modified by reducing or increasing them to the dollar values and nature listed on Exhibit F. The Trustee believes that Exhibit F contains the appropriate amounts of liability and nature for each of such Claims. Accordingly, the Trustee hereby objects to the Claims listed on Exhibit F and requests entry of an order reclassifying and reducing, or increasing, the allowed amounts of such Claims as set forth on Exhibit F in the column entitled "Claim Re-Classified or Re-Classified and Changed in Amount."

g. Exhibit G: Schedule of Claims to be Expunged for which the Debtor is not Believed to be Liable.

i. After reconciling each of the Claims and supporting materials against the Debtor's books and records, the Trustee has determined that the Debtor is not liable with respect to the Claims identified on Exhibit G to the Fifth Omnibus Objection. The Trustee believes that the Debtor is not liable for such Claims because the Debtor's books and records, which the Trustee believes to be accurate, do not reflect that any amounts are due and owing on account of such Claims. Failure to disallow the Claims will result in the claimants receiving an unwarranted recovery against the Debtor's estate, to the detriment of other creditors in this Case.

ii. Accordingly, the Trustee hereby objects to the Claims listed on Exhibit G, and requests entry of an order disallowing and expunging each of such Claims in their entirety.

h. Exhibit H: Schedule of Claims to be Expunged that the Trustee Believes have been Paid. The Trustee objects to the Claim listed on Exhibit H because, upon the Trustee's review of the Debtor's books and records, which are believed to be correct, the Trustee has determined that the Claim listed on Exhibit H has been paid in full during the course of this case, and should therefore be disallowed and expunged in its entirety.

Separate Contested Matters

15. In accordance with the Procedures, if a Response (as defined below) is filed with respect to any of the Claims listed in this Fifth Omnibus Objection and the

Trustee cannot resolve the issues raised in the Response prior to the hearing on this Fifth Omnibus Objection, the Trustee respectfully requests that each such Claim, the objection to such Claim and any Response thereto be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. The Trustee further requests that any order entered by the Court with respect to any objection asserted in this Fifth Omnibus Objection be deemed a separate order with respect to each Claim.

16. Also in accordance with the Procedures,

a. Status hearings for all Claims for which timely Responses are filed will be held on omnibus hearing dates to be scheduled. Unless otherwise notified, no claimants will need to appear at the status hearings on the Omnibus Objections. If any hearing, including an evidentiary hearing is necessary, claimants will be provided a separate notice of hearing; and

b. The Trustee may submit an order to the Bankruptcy Court sustaining each Omnibus Objection as to Claims for which the Trustee does not receive a timely Response without further notice to such claimants. The Trustee may submit an order for any Claims in an Omnibus Objection for which no Response is filed, even if there are Responses to other Claims objected to in such Omnibus Objection.

Reservation of Rights

17. Except as explicitly set forth herein, the Trustee expressly reserves the right to amend, modify or supplement this Fifth Omnibus Objection and to file additional objections to the Claims (whether filed or listed on the Schedules) that may be asserted against the Debtor notwithstanding the relief requested in this Fifth Omnibus Objection. Should one or more of the grounds for objection stated in this Fifth Omnibus Objection be dismissed, the Trustee reserves its right to object on other grounds or on any other or additional grounds that the Trustee discovers.

Responses to Objections

A. Filing and Service of Responses.

18. Claimants who disagree with the Fifth Omnibus Objection must file a written response (a "Response") in accordance with the Procedures. If a claimant does not file and serve a Response, the Bankruptcy Court may sustain the Fifth Omnibus Objection with respect to such Claim without further notice to the claimant. Each claimant must take reasonable steps to assure that its Response is received in accordance with the Procedures.

B. Contents of Response.

19. To file a Response to the Fifth Omnibus Objection, each claimant ***must*** provide the following information:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtor, the case number and the title of the Fifth Omnibus Objection;
- b. the claimant's name and an explanation for the amount and/or classification of the Claim;

c. a concise statement setting forth the reasons why the Bankruptcy Court should not grant the Fifth Omnibus Objection, including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Fifth Omnibus Objection;

d. a copy of any documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Fifth Omnibus Objection at the evidentiary hearing, if one is scheduled;

e. a signed declaration of a person with personal knowledge of the relevant facts that support the Response; and

f. the claimant's name, address, telephone number and email address (or facsimile number, if no email is available), and/or the name, address, telephone number and email address (or facsimile number of the claimant's attorney and/or designated representative, if no email is available), to whom the attorneys for the Trustee should serve a reply to the Response, if any.

C. Required Procedures to File a Response.

20. To file a Response, each claimant must file it with the Bankruptcy Court in accordance with General Order M-242 (as amended). Registered users of the Bankruptcy Court's case filing system must file electronically, and all other interested parties must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format).

21. A copy of each Response must be submitted in hard copy form directly to (a) the Chambers of the Hon. Robert D. Drain, United States Bankruptcy Court, Southern District of New York, Alexander Hamilton Custom House, One Bowling Green,

New York, NY 10004-1408 and (b) the Clerk of the Bankruptcy Court, United States Bankruptcy Court Southern District of New York, 300 Quarropas Street, White Plains, NY 10601-5085, Attn: Claire Togher, Judicial Assistant & Chambers Coordinator.

22. Additional copies of the Response must be mailed or otherwise delivered to (a) the Trustee, Turnaround Advisors, LLC, Attn: John Fioretti, P.O. Box 193, Franklin Lakes, NJ 07417 (b) the Trustee's counsel, Cohen Tauber Spievack & Wagner P.C., 420 Lexington Ave., Suite 2400, New York, NY 10170 (Attn: Joseph M. Vann), (c) the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Attn: Brian Masumoto in each case **to be received no later than 4:00 pm (prevailing Eastern Time) on June 26, 2009 (the "Response Deadline")**.

D. Timely Response Required

23. If a Response is properly and timely filed and served in accordance with the above procedures, and the Trustee is unable to reach a consensual resolution with the Claimant, the Trustee may request the Court to conduct a hearing with respect to this Fifth Omnibus Objection as to such Claimants and the Response. Each claimant will be notified if a hearing is to be held as to its Claim and Response.

24. Only those Responses made in writing and timely filed and received will be considered by the Court at any hearing. The Trustee reserves the right to seek to adjourn a hearing with respect to a specific objection set forth herein and any Response thereto.

E. Effect of Failure to File a Response.

25. If a Claimant whose Claim is subject to this Fifth Omnibus Objection and who is served with the Fifth Omnibus Objection fails to file and serve a timely Response

in compliance with the foregoing procedures, the Trustee may present to the Court an appropriate order disallowing, reclassifying, expunging and/or changing the amount of such Claim without further notice to the Claimant.

Replies to Responses

26. The Trustee may, at its option, file and serve a reply to a Claimant's Response so that it is received by the Claimant (or counsel, if represented) no later than 4:00 p.m. (Prevailing Eastern Time) on the day immediately preceding the date of any hearing on this Fifth Omnibus Objection.

Further Information

27. A copy of the Procedures may be obtained from the Claims Agent's website, found at www.kccllc.net/eosairlines. Questions about this Fifth Omnibus Objection or requests for additional information about the proposed disposition of Claims thereunder should be directed to the Trustee, by e-mail to getzewichrj2@aol.com, by telephone at 201-206-2022, or in writing to Turnaround Advisors, LLC, P.O. Box 193, Franklin Lakes, NJ 07417 Attn: Robert Getzewich.

28. Claimants should not contact the Clerk of the Bankruptcy Court or the United States Trustee to discuss their Claims.

Notice

29. Notice of this Objection has been provided to: (a) the Office of the United States Trustee; and (b) all Claimants whose Claims are being objected to herein. In light of the nature of the relief requested herein and the Procedures, the Trustee respectfully submits that no other or further notice is necessary.

Memorandum of Law

30. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Trustee respectfully requests that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

No Prior Request

31. No prior motion for the relief requested herein has been made to this or any other court.

WHEREFORE, the Trustee respectfully requests that the Court enter an order (a) granting the relief requested herein and (b) granting the Trustee such other and further relief as is just.

Dated: New York, NY
May 28, 2009

Respectfully submitted,

COHEN TAUBER SPIEVACK & WAGNER P.C.

By: 

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*Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust*

Exhibit A

Schedule of All Objections

**EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - SCHEDULE OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/18/08	391	Ace Travel Management	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
8/18/08	758	Aetna	Exhibit E	Insufficient Documentation
7/23/08	422	Afeef Khalil	Exhibit C	Books & Records - Fixed And/Or Reduced
7/14/08	757	AHMED BOUDAR	Exhibit C	Books & Records - Fixed And/Or Reduced
7/11/08	341	Altour New York	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
8/20/08	750	American Express Travel Related Services Company Inc	Exhibit G	Liability Disputed
7/25/08	470	Andrew W Menkes	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
6/23/08	184	AOG REACTION	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/23/08	439	ARINC Incorporated	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/27/08	536	B E Aerospace Inc	Exhibit G	Liability Disputed
7/28/08	537	B E Aerospace Inc	Exhibit G	Liability Disputed
7/28/08	507	Barry C Boustead	Exhibit G	Liability Disputed
6/16/08	133	BHS Travel	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
5/15/08	26	Brooklands Carriage Co	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
11/4/08	784	Canon Financial Services Inc	Exhibit H	Paid Claims
6/23/08	200	Care Counsel	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	483	CATHERINE JANICK	Exhibit C	Books & Records - Fixed And/Or Reduced
7/28/08	682	Cecilia Shim	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	490	CHARLES RICHARDSON	Exhibit C	Books & Records - Fixed And/Or Reduced
7/29/08	724	CHRISTOPHER TYNES	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/21/08	456	Customer Growth	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	493	Danielle Horne	Exhibit C	Books & Records - Fixed And/Or Reduced
7/8/08	313	Darren Farr	Exhibit G	Liability Disputed
7/8/08	314	Darren Farr	Exhibit G	Liability Disputed
7/8/08	315	DARREN FARR	Exhibit G	Liability Disputed
7/23/08	423	David Daniels	Exhibit C	Books & Records - Fixed And/Or Reduced
7/2/08	276	De Lage Landen Financial Services Inc	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
6/30/08	230	DEBORAH HANCOCK	Exhibit E	Insufficient Documentation
6/30/08	230	DEBORAH HANCOCK	Exhibit G	Liability Disputed
7/25/08	464	Deborah Hans	Exhibit D	Superceded
7/25/08	465	Deborah L Hans	Exhibit D	Superceded
7/25/08	466	Deborah L Hans	Exhibit G	Liability Disputed
7/10/08	332	Delta Air Lines Inc	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/10/08	334	Delta Air Lines Inc	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
9/19/08	766	Department of the Treasury Internal Revenue Service	Exhibit D	Superceded
7/24/08	449	DFS Services LLC	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/24/08	444	Diane Steed	Exhibit G	Liability Disputed
7/7/08	293	DO & CO Event & Airline Catering Limited	Exhibit C	Books & Records - Fixed And/Or Reduced
5/23/08	38	DO & CO Event & Catering Limited	Exhibit G	Liability Disputed
5/23/08	63	DO & CO New York Catering Inc	Exhibit C	Books & Records - Fixed And/Or Reduced
7/7/08	286	Doreen Conte	Exhibit C	Books & Records - Fixed And/Or Reduced
7/3/08	257	ELIF SERCK HANSEN	Exhibit G	Liability Disputed
7/25/08	532	ELIZABETH COLABELLA	Exhibit C	Books & Records - Fixed And/Or Reduced
8/1/08	731	Eric Scharf	Exhibit B	Duplicate Claims
11/6/08	788	Eric Scharf	Exhibit B	Duplicate Claims
6/24/08	206	Evangelos Kobolakis	Exhibit C	Books & Records - Fixed And/Or Reduced
5/23/08	35	Executive Apparel of NY	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
10/10/08	776	FCM Travel Solutions	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
10/10/08	776	FCM Travel Solutions	Exhibit G	Liability Disputed
7/28/08	492	Francisco Cruz	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/25/08	514	GORDON PURCEY	Exhibit C	Books & Records - Fixed And/Or Reduced
5/13/08	91	Gregory Chiacchiaro	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	489	GREGORY PINYAN	Exhibit C	Books & Records - Fixed And/Or Reduced
7/25/08	477	J KURT SCHMIDT	Exhibit C	Books & Records - Fixed And/Or Reduced
5/22/08	33	James C Savastano	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/23/08	425	JAMES T FITZGERALD	Exhibit G	Liability Disputed
7/23/08	426	JAMES T FITZGERALD	Exhibit G	Liability Disputed
6/30/08	228	Jami Stapelmann	Exhibit C	Books & Records - Fixed And/Or Reduced
7/25/08	458	JANET MINDUR	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	686	Jeffrey Crow	Exhibit C	Books & Records - Fixed And/Or Reduced
7/15/08	368	Jennifer Loar	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
6/23/08	178	Jennifer Monna	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/14/08	361	Jesus Flores Coronel	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/18/08	392	John Klaus	Exhibit C	Books & Records - Fixed And/Or Reduced
7/10/08	329	Julie Kruger	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	544	Karmin Tasso	Exhibit C	Books & Records - Fixed And/Or Reduced
6/23/08	167	Kenneth Meldoni	Exhibit G	Liability Disputed
7/22/08	430	Kevin Kelly	Exhibit C	Books & Records - Fixed And/Or Reduced
7/28/08	651	Lara Connor	Exhibit G	Liability Disputed
7/15/08	371	Laureano Bradshaw	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
6/2/08	12	Lawrence W Motsch	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/25/08	463	Lee Anne Guzy	Exhibit D	Superceded
7/25/08	508	Lee Anne Guzy	Exhibit D	Superceded
7/25/08	459	Lee Anne Guzy	Exhibit G	Liability Disputed
7/14/08	359	Marilyn Donahue	Exhibit C	Books & Records - Fixed And/Or Reduced
7/28/08	691	Mark E Steele	Exhibit C	Books & Records - Fixed And/Or Reduced
7/28/08	690	Mark E Steele	Exhibit E	Insufficient Documentation
7/28/08	692	Mark E Steele	Exhibit G	Liability Disputed
5/12/08	73	Mark Imperato	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/21/08	408	Mark McCarthy	Exhibit C	Books & Records - Fixed And/Or Reduced
7/1/08	236	Mary Midkiff	Exhibit C	Books & Records - Fixed And/Or Reduced
7/28/08	482	Michael Brown	Exhibit C	Books & Records - Fixed And/Or Reduced
7/25/08	467	Michael P McGrath	Exhibit D	Superceded
7/25/08	468	Michael P McGrath	Exhibit D	Superceded
7/25/08	469	Michael P McGrath	Exhibit G	Liability Disputed
7/1/08	221	Nichole Bower	Exhibit C	Books & Records - Fixed And/Or Reduced
6/19/08	139	Norton Medical Industries	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	488	Ovation Travel Group	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
5/29/08	19	PASSPORT PREMIERE INC	Exhibit G	Liability Disputed
5/22/08	14	Paul Benham	Exhibit G	Liability Disputed
4/30/08	2	Private Network.com Inc	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/25/08	457	Radisson SAS Hotel Londen Stansted Airport	Exhibit G	Liability Disputed
7/18/08	393	Robert A Schur	Exhibit G	Liability Disputed
6/30/08	227	Robert Gray	Exhibit C	Books & Records - Fixed And/Or Reduced
6/23/08	182	Robert Schur	Exhibit C	Books & Records - Fixed And/Or Reduced

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - SCHEDULE OF ALL OBJECTIONS

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/28/08	494	Sandra McCray	Exhibit C	Books & Records - Fixed And/Or Reduced
7/7/08	287	Sarah Ciesielski	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/16/08	376	Sarah Larusso	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/8/08	317	Sarah Mullane	Exhibit G	Liability Disputed
7/28/08	491	Shing Chung	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
6/23/08	259	Shirley West Islip Travel	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	681	Skylink Travel	Exhibit E	Insufficient Documentation
7/2/08	274	Stamford Office Furniture	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/28/08	545	Stephen Raphael	Exhibit C	Books & Records - Fixed And/Or Reduced
7/3/08	283	Steven Hatzitsopani	Exhibit C	Books & Records - Fixed And/Or Reduced
7/7/08	288	Suzanne Davis	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/17/08	381	Tracey Palmer	Exhibit G	Liability Disputed
7/17/08	383	Tracey Palmer	Exhibit G	Liability Disputed
6/4/08	112	TUI SUISSE RETAIL LTD	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/23/08	427	US Bank National Association	Exhibit G	Liability Disputed
6/11/08	128	Western Surety Company	Exhibit G	Liability Disputed
6/24/08	204	York Sign Industries	Exhibit F	Claims to Be Re-Classified or Re-Classified & Changed in Amount
7/22/08	436	Zulfikar Khan	Exhibit C	Books & Records - Fixed And/Or Reduced

Exhibit B

Schedule of Duplicate Claims To Be Expunged

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT B - DUPLICATE CLAIMS

Date Filed	Claim No.	Name	Nature	Duplicate Claim to be Expunged	Surviving Claim No.	Reason for Disallowance
11/6/08	788	Eric Scharf	Priority	788		Duplicate of Claim 731
8/1/08	731	Eric Scharf	Priority		731	

Exhibit C

**Schedule of Claims to be Reduced for which the Claim Differs from the Debtor's Books
and Records**

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - CLAIMS TO BE REDUCED

Date Filed	Claim No.	Name	Claim Amount	Nature	Proposed Amount to be Allowed
7/23/08	422	Afeef Khalil	\$3,750.00	Priority	\$3,325.53
7/14/08	757	AHMED BOUDAR	\$1,893.75	Priority	\$1,322.44
7/28/08	483	CATHERINE JANICK	\$2,235.00	Priority	\$1,710.45
7/28/08	490	CHARLES RICHARDSON	\$17,452.00	Priority	\$6,018.48
7/28/08	493	Danielle Horne	\$6,500.00	Priority	\$1,888.55
7/23/08	423	David Daniels	\$2,282.62	Priority	\$1,430.77
7/7/08	293	DO & CO Event & Airline Catering Limited	\$157,912.64	Admin Priority	\$113,010.82
5/23/08	63	DO & CO New York Catering Inc	\$70,084.60	Admin Priority	\$69,153.86
7/7/08	286	Doreen Conte	\$3,500.00	Priority	\$2,699.90
7/25/08	532	ELIZABETH COLABELLA	\$2,812.00	Priority	\$583.48
6/24/08	206	Evangelos Kobolakis	\$6,250.00	Priority	\$5,062.26
7/25/08	514	GORDON PURCEY	\$3,325.53	Priority	\$2,358.81
7/28/08	489	GREGORY PINYAN	\$9,775.00	Priority	\$2,771.27
7/25/08	477	J KURT SCHMIDT	\$24,259.15	Priority	\$5,581.23
6/30/08	228	Jami Stapelmann	\$15,000.00	Priority	\$6,135.49
7/28/08	686	Jeffrey Crow	\$7,302.26	Priority	\$4,499.22
7/18/08	392	John Klaus	\$2,282.62	Priority	\$1,430.77
7/28/08	544	Karmin Iasso	\$1,200.00	Priority	\$1,125.00
7/22/08	430	Kevin Kelly	\$10,950.00	Priority	\$9,286.45
7/14/08	359	Marilyn Donahue	\$3,712.50	Priority	\$3,241.63
7/28/08	691	Mark E Steele	\$5,191.20	Priority	\$4,860.49
7/21/08	408	Mark McCarthy	\$8,739.80	Priority	\$4,217.12
7/1/08	236	Mary Midkiff	\$3,000.00	Priority	\$31.18
7/28/08	482	Michael Brown	\$18,740.65	Priority	\$5,852.16
7/1/08	221	Nichole Bower	\$3,500.00	Priority	\$2,450.38
6/30/08	227	Robert Gray	\$7,079.05	Priority	\$2,272.69
6/23/08	182	Robert Schur	\$1,500.00	Priority	\$1,430.77
7/28/08	494	Sandra McCray	\$6,500.00	Priority	\$2,463.54
7/28/08	545	Stephen Raphael	\$12,533.89	Priority	\$7,996.39

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - CLAIMS TO BE REDUCED

Date Filed	Claim No.	Name	Claim Amount	Nature	Proposed Amount to be Allowed
7/3/08	283	Steven Hatzitsopani	\$2,916.66	Priority	\$2,480.18
7/22/08	436	Zulfiqar Khan	\$6,200.00	Priority	\$4,968.21

Exhibit D

Schedule of Amended or Superseded Claims to be Expunged

**EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT D - AMENDED AND/OR SUPERCEDED CLAIMS TO BE EXPUNGED**

Date Filed	Claim No.	Name	Nature	Amended/Superceded Claim to be Expunged	Surviving Claim No.	Reason for Disallowance
7/25/08	465	Deborah Hans	Priority	465		Duplicate of Claim 464
7/25/08	464	Deborah L Hans	Priority		464	
9/19/08	766	Department of the Treasury Internal Revenue Service	Priority	766		Duplicate of Claim 801
11/19/08	801	Department of the Treasury Internal Revenue Service	Priority		801	
7/25/08	508	Lee Anne Guzy	Priority	508		Duplicate of Claim 463
7/25/08	463	Lee Anne Guzy	Priority		463	
7/25/08	468	Michael P McGrath	Priority	468		Duplicate of Claim 467
7/25/08	467	Michael P McGrath	Priority		467	

Exhibit E

Schedule of Claims with Insufficient Supporting Documentation to be Expunged

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT E- CLAIMS WITH INSUFFICIENT SUPPORTING DOCUMENTATION TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
8/18/08	758	Aetna	\$925.88	Priority	Insufficient Supporting Documentation
6/30/08	230	DEBORAH HANCOCK	\$500.00	Priority	Insufficient Supporting Documentation
7/28/08	690	Mark E Steele	\$2,143.37	Priority	Insufficient Supporting Documentation
7/28/08	681	Skylink Travel	\$2,425.00	Priority	Insufficient Supporting Documentation

Exhibit F

Schedule of Claims to be Reclassified and/or Reclassified and Changed in Amount

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT F - CLAIMS TO BE RE-CLASSIFIED OR RE-CLASSIFIED AND CHANGED IN AMOUNT

Date Filed	Claim No.	Name	Claim Amount	Nature	Claim Re-Classified or Re-Classified and Changed in Amount	
7/18/08	391	Ace Travel Management	\$848.00	Priority	\$848.00	General Unsecured
7/11/08	341	Altour New York	\$6,368.77	Priority	\$6,368.77	General Unsecured
7/25/08	470	Andrew W Menkes	\$10,950.00	Priority	\$10,950.00	General Unsecured
6/23/08	184	AOG REACTION	\$1,485.00	Priority	\$1,485.00	General Unsecured
7/23/08	439	ARINC Incorporated	\$6,657.43	Secured/General Unsecured	\$3,957.43	General Unsecured
6/16/08	133	BHS Travel	\$325.10	Priority	\$325.10	General Unsecured
5/15/08	26	Brooklands Carriage Co	FOREIGN	Priority	FOREIGN	General Unsecured
6/23/08	200	Care Counsel	\$4,400.00	Priority	\$1,898.00	General Unsecured
7/28/08	682	Cecilia Shim	\$2,000.00	Secured	\$1,754.38	Priority
7/29/08	724	CHRISTOPHER TYNES	\$33,610.21	General Unsecured	\$1,087.91	Priority
7/21/08	456	Customer Growth	\$1,022.28	Priority	\$1,022.28	General Unsecured
7/2/08	276	De Lage Landen Financial Services Inc	\$142,635.93	Secured	\$142,635.93	General Unsecured
7/10/08	334	Delta Air Lines Inc	\$569,433.85	Secured/General Unsecured	\$549,433.85	General Unsecured
7/10/08	332	Delta Air Lines Inc	\$11,405.51	Admin Priority	\$11,405.51	General Unsecured
7/24/08	449	DFS Services LLC	\$22,614.60	Secured/General Unsecured	\$19,061.90	General Unsecured
5/23/08	35	Executive Apparel of NY	\$863.39	Secured	\$441.00	General Unsecured
10/10/08	776	FCM Travel Solutions	\$6,745.00	Secured	\$6,745.00	General Unsecured
7/28/08	492	Francisco Cruz	\$10,000.00	General Unsecured	\$7,710.10	Priority
5/13/08	91	Gregory Chiacchiaro	\$1,110.00	Priority	\$1,110.00	General Unsecured
5/22/08	33	James C Savastano	\$6,877.28	Priority	\$6,877.28	General Unsecured
7/25/08	458	JANET MINDUR	\$2,552.12	Secured	\$1,225.25	Priority
7/15/08	368	Jennifer Loar	\$1,212.53	Secured	\$1,212.53	Priority
6/23/08	178	Jennifer Monna	\$1,543.76	General Unsecured	\$1,543.76	Priority
7/14/08	361	Jesus Flores Coronel	\$2,270.00	Priority	\$2,270.00	General Unsecured
7/10/08	329	Julie Kruger	\$2,349.75	General Unsecured	\$2,349.75	Priority
7/15/08	371	Laureano Bradshaw	\$1,860.03	General Unsecured	\$2,331.28	Priority
6/2/08	12	Lawrence W Motsch	\$5,143.29	Priority	\$5,143.29	General Unsecured
5/12/08	73	Mark Imperato	\$1,110.00	Priority	\$1,110.00	General Unsecured
6/19/08	139	Norton Medical Industries	\$1,933.00	Priority	\$1,891.00	General Unsecured
7/28/08	488	Ovation Travel Group	\$200.00	Priority	\$200.00	General Unsecured
4/30/08	2	Private Network com Inc	\$12,825.00	Priority	\$12,825.00	General Unsecured
7/7/08	287	Sarah Ciesielski	\$2,500.00	General Unsecured	\$4,025.36	Priority
7/16/08	376	Sarah Larusso	\$2,046.25	General Unsecured	\$2,046.25	Priority
7/28/08	491	Shing Chung	\$16,605.00	Priority	\$16,605.00	General Unsecured

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT F - CLAIMS TO BE RE-CLASSIFIED OR RE-CLASSIFIED AND CHANGED IN AMOUNT

Date Filed	Claim No.	Name	Claim Amount	Nature	Claim Re-Classified or Re-Classified and Changed in Amount	
6/23/08	259	Shirley West Islip Travel	\$539.00	Priority/Secured	\$269.50	General Unsecured
7/2/08	274	Stamford Office Furniture	\$17,005.17	Priority/Secured	\$4,376.00	General Unsecured
7/7/08	288	Suzanne Davis	\$2,494.63	General Unsecured	\$2,494.63	Priority
6/4/08	112	TUI SUISSE RETAIL LTD	\$8,942.00	Priority	\$8,942.00	General Unsecured
6/24/08	204	York Sign Industries	\$1,500.00	Priority	\$1,500.00	General Unsecured

Exhibit G

Schedule of Claims to be Expunged for which the Debtor is not Believed to be Liable

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
8/20/08	750	American Express Travel Related Services Company Inc	\$6,900,000.00	Secured	Liability Disputed
7/27/08	536	B E Aerospace Inc	\$28,060.84	Priority	Liability Disputed
7/28/08	537	B E Aerospace Inc	\$832,966.63	Priority	Liability Disputed
7/28/08	507	Barry C Boustead	\$17,233.21	Priority	Liability Disputed
7/8/08	313	Darren Farr	\$287.50	Priority	Liability Disputed
7/8/08	314	Darren Farr	\$2,236.25	Priority	Liability Disputed
7/8/08	315	DARREN FARR	\$7,865.00	Priority	Liability Disputed
6/30/08	230	DEBORAH HANCOCK	\$500.00	Priority	Liability Disputed
7/25/08	466	Deborah L Hans	\$2,456.37	Priority	Liability Disputed
7/24/08	444	Diane Steed	\$14,199.35	Priority	Liability Disputed
5/23/08	38	DO & CO Event & Catering Limited	\$0.00	Admin Priority	Liability Disputed
7/3/08	257	EILIF SERCK HANSSEN	\$542,909.00	Priority	Liability Disputed
10/10/08	776	FCM Travel Solutions	\$6,745.00	Secured	Liability Disputed
7/23/08	425	JAMES T FITZGERALD	\$7,538.57	Priority	Liability Disputed
7/23/08	426	JAMES T FITZGERALD	\$7,957.45	Priority	Liability Disputed
6/23/08	167	Kenneth Melidoni	\$588.12	Priority	Liability Disputed
7/28/08	651	Lara Connor	\$3,302.61	Priority	Liability Disputed
7/25/08	459	Lee Anne Guzy	\$737.10	Priority	Liability Disputed
7/28/08	692	Mark E Steele	\$1,092.95	Priority	Liability Disputed
7/25/08	469	Michael P McGrath	\$8,505.00	Priority	Liability Disputed
5/29/08	19	PASSPORT PREMIERE INC	\$2,425.00	Priority	Liability Disputed
5/22/08	14	Paul Benham	\$38,436.35	Priority	Liability Disputed
7/25/08	457	Radisson SAS Hotel Londen Stansted Airport	\$30,172.21	Priority	Liability Disputed
7/18/08	393	Robert A Schur	\$10,903.00	Priority	Liability Disputed
7/8/08	317	Sarah Mullane	Foreign	Priority	Liability Disputed
7/17/08	381	Tracey Palmer	Foreign	Priority	Liability Disputed
7/17/08	383	Tracey Palmer	Foreign	Priority	Liability Disputed
7/23/08	427	US Bank National Association	\$1,320,959.00	Secured	Liability Disputed
6/11/08	128	Western Surety Company	Unliquidated	Priority	Liability Disputed

Exhibit H

Schedule of Claims to be Expunged that the Trustee Believes have been Paid

EOS AIRLINES, INC.
FIFTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT H - PAID CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
11/4/08	784	Canon Financial Services Inc	\$990.95	Admin Priority	Paid

Exhibit I

Proposed Order

COHEN TAUBER SPIEVACK & WAGNER P.C.
420 Lexington Avenue, Suite 2400
New York, New York 10170
Voice: (212) 586-5800
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Joseph M. Vann
Ira R. Abel

Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: :
EOS AIRLINES, INC. : Chapter 11
Reorganized Debtor. : Case No. 08-22581 (RDD)
-----X

**ORDER GRANTING AND SUSTAINING FIFTH (SUBSTANTIVE) OMNIBUS
OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. § 502(b)
AND BANKRUPTCY RULE 3007**

Upon the Debtor's¹ Fifth (Substantive) Omnibus Objection to Claims pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (the "Fifth Omnibus Objection"); and the Court having reviewed the Fifth Omnibus Objection; and the Court finding good and sufficient cause for granting the relief requested in the Fifth Omnibus Objection; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges entered by the United States District Court for the Southern District of New York (Ward, Acting C.J., presiding), on July 10, 1984, the Joint Plan and the Confirmation Order; and the Liquidating Trustee of the Eos

¹ Capitalized terms not otherwise defined herein shall have the meanings set forth in the Fifth Omnibus Objection.

Airlines, Inc. Liquidation Trust having complied with the Procedures set forth in the Order of this Court, dated April 24, 2009 (Docket No. 459); and the Court otherwise being fully advised in the premises, it is hereby

FOUND AND DETERMINED THAT:

A. Each holder of a claim listed on Exhibits A through H hereto was properly and timely served with notice of the Fifth Omnibus Objection.

B. The Fifth Omnibus Objection is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

NOW, THEREFORE, IT is ORDERED THAT:

1. Duplicate Claims to be Expunged Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007. The Duplicate Claims listed on Exhibit B hereto are hereby and shall be DISALLOWED AND EXPUNGED in their entirety, and the Claims listed on Exhibit B as "Surviving Claim No." shall survive and shall be Allowed Claims, as defined in the Joint Plan. The Trustee shall seek no further relief against the Surviving Claims.

2. Claims to be Reduced for Which the Claim Differs from the Debtor's Books and Records. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit C hereto are hereby and shall be REDUCED as set forth on Exhibit C as the "Proposed Amount to be Allowed."

3. Amended or Superseded Claims to be Expunged. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed as "Amended / Superseded Claim" on Exhibit D are hereby DISALLOWED and EXPUNGED in their entirety.

4. Claims with Insufficient Supporting Documentation to be Expunged.

Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit E hereto are hereby and shall be DISALLOWED AND EXPUNGED in their entirety.

5. Claims to be Reclassified and/or Reclassified and Changed in Amount. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit F hereto are hereby and shall be RECLASSIFIED OR RECLASSIFIED AND CHANGED IN AMOUNT as set forth on Exhibit F.

6. Claims to be Expunged for which the Debtor is not Believed to be Liable. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit G hereto are hereby and shall be DISALLOWED AND EXPUNGED as set forth on Exhibit G.

7. Claims to be Expunged that the Trustee Believes have been Paid. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit H hereto are hereby and shall be DISALLOWED AND EXPUNGED as set forth on Exhibit H.

8. Kurtzman Carson Consultants LLC, the official Claims Agent appointed in this case, is hereby authorized and directed to make such revisions to the official Claims Register as are necessary to reflect the relief granted pursuant to this Order.

9. The Trustee's objection to each Disputed Claim addressed in the Fifth Omnibus Objection constitutes a separate contested matter as contemplated by Fed. R. Bank. P. 9014.

10. This Order shall be deemed a separate order with respect to each Disputed Claim.

11. Any stay of this Order pending appeal by any of the claimants whose Disputed Claim is 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 any other contested matters set forth in the Fifth Omnibus Objection.

12. This Order is without prejudice to the Trustee's right to amend, modify or supplement the Fifth Omnibus Objection, to object to any of the Claims listed on Exhibits A through H on any grounds in future objections to claims, other than as expressly set forth herein, and to object to any Claims or interests filed in this Chapter 11 case, other than as expressly set forth herein.

13. This Court shall retain jurisdiction over the claimants whose Claims are subject to the Fifth Omnibus Objection with respect to any matters related to or arising from the Fifth Omnibus Objection or the implementation of this Order.

Dated: New York, New York
_____, 2009

UNITED STATES BANKRUPTCY JUDGE