

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

In re:

EOS AIRLINES, INC.

Reorganized Debtor.

X

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Chapter 11

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Case No. 08-22581 (RDD)

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X

**ORDER EXPUNGING DUPLICATE CLAIMS, ALLOWING CERTAIN CLAIMS
AND ADJOURNING OTHER CLAIMS IN RESPECT OF
FIFTH OMNIBUS OBJECTION
AND GRANTING RELATED RELIEF**

Upon the Fifth (Substantive) Omnibus Objection to Claims, filed by Turnaround Advisors, L.L.C., as liquidating trustee (the "Trustee") of the Eos Airlines, Inc. Liquidating Trust, pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (Docket No. 466) (the "Fifth Omnibus Objection");¹ and the Court having reviewed the Fifth Omnibus Objection; and, following the November 4, 2009 hearing on the Fifth Omnibus Objection the Court having found good and sufficient cause for granting the relief requested set forth herein as to particular claims addressed 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, dated July 10, 1984, entered by the United States District Court for the Southern District of New York, the Joint Plan and the Confirmation Order; and the Trustee having complied with the Procedures set forth in the Order, dated April 24, 2009 (Docket No. 459); and the Court otherwise being fully advised in the premises, it is hereby

FOUND AND DETERMINED THAT:

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



A. Each holder of a Claim listed on Exhibit A hereto was properly and timely served with notice of the Fifth Omnibus Objection (Docket No. 467, Affidavit of Karen Wagner).

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

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Duplicate Claims to be Expunged. Claims Nos. 426, 459, 463, 464, 466, 467, 469, 690, and 692, listed on Exhibit A hereto are hereby expunged as duplicate claims.

2. Allowed Claims. Claims Nos. 12, 425, 465, 468, 477, 482, 490, 507, 508, 691 and 724 are hereby allowed in the amounts set forth on Exhibit B hereto.

3. Adjourned Hearing (the "Hearing") to be held. The Hearing on the Fifth Omnibus Objection as to Claims Nos. 2, 128, 408, 444 and 750 listed on Exhibit C hereto is hereby adjourned to **January 7, 2010 at 10:00 a.m.** and shall be held at the United States Bankruptcy Court for the Southern District of New York **in White Plains at 300 Quarropas Street, White Plains, NY 10601-4140.** The Hearing shall not be an evidentiary hearing. No appearances are required to be made by interested parties. In the event any of the adjourned claims is not settled and an evidentiary hearing is necessary, the Trustee shall provide separate notice of the evidentiary hearing.

4. The Claims Agent 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.

5. 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
November 9, 2009

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

CLAIMS TO BE EXPUNGED*

Date Filed	Claim No.	Name	Claim Amount
7/23/08	426	James T Fitzgerald	\$7,957.45
7/25/08	459	Lee Anne Guzy	\$737.10
7/25/08	463	Lee Anne Guzy	\$2,742.09
7/25/08	464	Deborah L Hans	\$2,876.91
7/25/08	466	Deborah L Hans	\$2,456.37
7/25/08	467	Michael P McGrath	\$9,811.32
7/25/08	469	Michael P McGrath	\$8,505.00
7/28/08	690	Mark E Steele	\$2,143.37
7/28/08	692	Mark E Steele	\$1,092.95

*Any listings for these claimants in the Debtor's schedules filed with the Court are deemed deleted and any corresponding amounts expunged.

EXHIBIT B
CLAIMS TO BE ALLOWED IN ADJUSTED AMOUNTS

Date Filed	Claim No.	Name	Amount to be Allowed*	Allowed Nature
6/2/08	12	Lawrence W Motsch	\$1,993.29	Priority
7/23/08	425	James T Fitzgerald	\$2,698.29	Priority
7/25/08	465	Deborah Hans	\$2,879.58	Priority
7/25/08	468	Michael P McGrath	\$9,050.41	Priority
7/25/08	477	J Kurt Schmidt	\$6,296.98	Priority
7/28/08	482	Michael Brown	\$7,755.03	Priority
7/28/08	490	Charles Richardson	\$7,077.79	Priority
7/28/08	507	Barry C Boustead	\$2,698.29	Priority
7/25/08	508	Lee Anne Guzy	\$2,905.89	Priority
7/28/08	691	Mark E Steele	\$3,706.89	Priority
7/29/08	724	Christopher Tynes	\$3,786.20	Priority

* Any balance in excess of the "Amount to be Allowed" is expunged. Any listings for these claimants in the Debtor's schedules filed with the Court are deemed deleted and any corresponding amounts expunged.

EXHIBIT C
HEARING ADJOURNED AS TO THE FOLLOWING CLAIMS

Date Filed	Claim No.	Name	Claim Amount	Nature
4/30/08	2	Private Network com Inc	\$12,825.00	Priority
6/11/08	128	Western Surety Company	Unliquidated	Priority
7/21/08	408	Mark McCarthy	\$8,739.80	Priority
7/24/08	444	Diane Steed	\$14,199.35	Priority
8/20/08	750	American Express	\$6,900,000.00	Secured