

Hearing Date: June 29, 2020 at 9:30 a.m. (Prevailing Eastern Time)
Response Deadline: June 22, 2020 at 4:00 p.m. (Prevailing Eastern Time)

GARFUNKEL WILD, P.C.
111 Great Neck Road
Great Neck, New York 11021
Telephone: (516) 393-2200
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Burton S. Weston, Esq.
Adam T. Berkowitz, Esq.

Counsel for the Estate and the Plan Administrator

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

-----X
In re:

Chapter 11

FEDERATION EMPLOYMENT AND
GUIDANCE SERVICE D/B/A FEFS¹,

Case No.: 15-71074 (REG)

Debtor.

-----X

**PLAN ADMINISTRATOR’S OBJECTION TO PROOF OF
CLAIM NOS. 2110 AND 2392 FILED BY DONSKOI REALTY LLC**

Judith Pincus, as Plan Administrator (the “Plan Administrator”) for the post-confirmation chapter 11 estate of Federation Employment and Guidance Service, Inc. d/b/a FEFS (the “Estate”), by and through her counsel, hereby submits this objection (the “Objection”) seeking entry of an Order pursuant to 11 U.S.C. § 502 and Fed. R. Bankr. P. 3007 reducing proof of claim number 2110 (“Claim 2110”) and disallowing and expunging proof of claim number 2392 (“Claim 2392,” and, together with POC 2110, the “Claims”), both of which were filed by Donskoi Realty LLC (“Donskoi”) and are annexed hereto as Exhibit A. In support of the Objection, the Plan Administrator represents as follows:

¹ The last four digits of the Debtor’s federal tax identification number are 4000.

SUMMARY OF RELIEF REQUESTED

1. On October 6, 2015, Donskoi filed Claim 2110 in the total amount of \$565,237.03, of which \$99,000.00 is secured by a security deposit (the “Security Deposit”). Claim 2110 has as its basis rejection damages arising from the rejection of a lease (the “Lease”) for real property located at 938-940-942 Kings Highway, Brooklyn, NY 11223 (the “Property”), and includes an unsubstantiated estimated amount of \$195,000.00 allegedly related to repairs and legal fees. The rejection of the Lease was authorized by this Court’s order entered on October 2, 2015 (the “Rejection Order”) [Docket No. 523]. The effective date of the rejection of the Lease was September 29, 2015 (the “Rejection Date”).

2. On November 6, 2015, Donskoi filed Claim 2392 in the estimated amount of \$195,000.00, which is for the same alleged repairs and legal fees already included in Claim 2110, but is now asserting an administrative priority for that portion of the Claim.

3. The Plan Administrator, after reviewing the Claims and the Estate’s books and records has determined that Claim 2110 does not comport with the Estate’s books and records, which indicate that the Claim should be in the total amount of \$327,553.87, and also lacks sufficient supporting documentation to establish that Donskoi is entitled to any greater amount than what is indicated by the Estate’s books and records. The Plan Administrator has also determined that Claim 2392 does not comport with the Estate’s books and records, lacks sufficient supporting documentation for the alleged repairs and legal fees, and has the same underlying basis as a portion of Claim 2110. Moreover, there is no basis for the assertion that any portion of Claim 2392, if substantiated, is entitled to an administrative priority.

4. Accordingly, the Plan Administrator is seeking the entry of an order: (a) reducing Claim 2110 to comport with the Estate's books and records after application of the Security Deposit and (b) disallowing and expunging Claim 2392.

CASE BACKGROUND

5. On March 18, 2015 (the "Petition Date"), Federation Employment and Guidance Service, Inc. d/b/a FECS (the "Debtor") filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Eastern District of New York (the or this "Court"). The Debtor continued in possession of its remaining assets as a debtor in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

6. On March 24, 2015, the Court entered an order authorizing the Debtor to employ Rust Consulting/Omni Bankruptcy as the Debtor's Claims and Noticing agent [Docket No. 73].

7. On March 31, 2015, the United States Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") [Docket No. 105].

8. On March 19, 2015, the Debtor filed its schedules of assets and liabilities and statement of financial affairs (the "Schedules") [Docket Nos. 180-81].

9. On August 18, 2015, the Court entered an Order (the "Bar Date Order") setting October 5, 2015 as the general bar date for both general creditors of the Debtor's Estate, as well as governmental units, to file proofs of claim against the Debtor's Estate relating to the pre-petition period, including, without limitation, proofs of claim asserting a priority under section 503(b)(9) of the Bankruptcy Code (the "General Bar Date") [Docket No. 471].

10. By Order dated October 2, 2015 (the “Administrative Bar Date Order”), the Court established November 6, 2015 (the “Administrative Bar Date”) as the deadline for the filing of all claims asserting administrative priority which accrued from the Petition Date through August 31, 2015 [Docket No. 518].

11. On February 6, 2018, the Court entered an Order (the “Confirmation Order”) confirming the *Third Amended Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of Federation Employment and Guidance Service, Inc. d/b/a FEES* (the “Plan”) [Docket No. 1050]. Pursuant to the Confirmation Order, Judith Pincus has been appointed Plan Administrator.

12. Pursuant to the Plan, the Plan Administrator has the authority, among other things, to object to claims on behalf of the Estate.

13. On March 16, 2018, the Debtor filed its *Notice of (I) Occurrence of Effective Date of Plan; (II) Supplemental Administrative Claims Bar Date; (III) Professional Fee Claims Bar Date; and (IV) Bar Date For Proofs of Claim Relating to Executory Contracts Rejected Pursuant to the Plan* (the “Effective Date Notice”), declaring the Plan to be effective as of March 1, 2018 (the “Effective Date”) [Docket No. 1056].

JURISDICTION

14. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (B), and (O). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

RELIEF REQUESTED

15. The Plan Administrator, after reviewing the Claims and the Estate's books and records has determined that Claim 2110 does not comport with the Estate's books and records, which indicate that the Claim should be in the total amount of \$327,553.87, and also lacks sufficient supporting documentation to establish that Donskoi is entitled to any greater amount than what is indicated by the Estate's books and records. The Plan Administrator has also determined that Claim 2392 does not comport with the Estate's books and records, lacks sufficient supporting documentation for the alleged repairs and legal fees, has the same underlying basis as a portion of Claim 2110. Moreover, there is no basis for the assertion that any portion of Claim 2392, if substantiated, is entitled to an administrative priority.

16. Accordingly, the Plan Administrator is seeking the entry of an order: (a) reducing Claim 2110 to comport with the Estate's books and records after application of the Security Deposit against Claim 2110 and (b) disallowing and expunging Claim 2392.

BASIS FOR RELIEF REQUESTED

17. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows:

A claim or interest, proof of which is filed, under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership, that is a debtor in a case under chapter 7 of this title, objects.

11 U.S.C. § 502(a).

18. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the underlying claim under § 502(a) of the Bankruptcy Code. *See* Fed. R. Bankr. P. 3001(f). To receive the benefit of

prima facie validity, however, “the proof of claim must ‘set forth facts necessary to support the claim.’” *In re Chain*, 255 B.R. 278, 280 (Bankr. D.Conn. 2000) (quoting *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988)). The burden of proof for “entitlement to an administrative expense is on the claimant and the measure of proof is a preponderance of the evidence.” *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr.S.D.N.Y.1991); *In re Kmart Corp.*, 290 B.R. 614, 621 (Bankr. N.D. Ill. 2003) (“The claimant has the burden of proving entitlement to an administrative expense by preponderance of the evidence.”) (citing *In re Party Masters, Inc.*, 1992 WL 106259 (Bankr. N.D. Ill. Apr. 23, 1992)).

19. Section 503 of the Bankruptcy Code, in relevant part, provides administrative expense priority for “the actual, necessary costs and expenses of preserving the estate . . .” 11 U.S.C. § 503(b)(1)(A). “Courts in the Second Circuit use a two-part test to determine whether a specific claim qualifies as an administrative expense under section 503(b)(1)(A): first, there must be a postpetition transaction, making it a transaction between the debtor-in-possession and the creditor; and second, the estate must receive a benefit from the transaction.” *In re Grubb & Ellis Co.*, 478 B.R. 622, 624 (Bankr. S.D.N.Y. 2012) (citing *Trustees of the Amalgamated Ins. Fund v. McFarlin’s, Inc.*, 789 F.2d 98, 101 (2d Cir.1986)). Additionally, “[t]he services performed by the claimant must have been ‘induced’ by the debtor-in-possession, not the pre-petition debtor.” *In re Enron Corp.*, 279 B.R. 79, 85 (Bankr. S.D.N.Y. 2002).

20. Claim 2110 has as its basis the rejection of the Lease of the Property between Donskoi and FECS. Claim 2110 has several components, which are: (a) \$312,802.71 on account of ‘Base Rent (12 months)’ (the “Base Rent”), which constitutes one year’s rent under the lease; (b) \$25,180.66 on account of ‘Real Estate Taxes’ (the “Tax Charges”); (c) \$3,179.86 on account of ‘Water & Sewer’ (the “Water and Sewer Charges”); (d) \$6,502.50 on account of ‘Elevator

Service’ (the “Elevator Charges”); (e) \$7,200.00 on account of ‘PLP’ (the “PLP Charges”), which constitutes amounts allegedly owed for the electric meter covering the lobby of the building; (f) \$4,200.00 on account of ‘AFA Fire Alarm,’ (the “AFA Charges”); (g) \$6,800.00 on account of ‘HVAC Contracts’ (the “HVAC Charges”); (h) \$4,371.30 on account of certain unpaid prepetition charges (the “Prepetition Charges”); and (i) \$195,000.00 on account of “[p]rojected costs to Repair to [sic] Damage to property and bring property to condition that it was to have been left under terms of lease and legal fees in connection with the representation of the lessor in the case” (the “Repair and Legal Charges”).

21. Upon reviewing Claim 2110 and the Estate’s books and records, the Plan Administrator has determined that the Estate has previously satisfied all amounts owed to the Claimant relating to the Tax Charges, Elevator Charges, AFA Charges, and HVAC Charges. As such, the Plan Administrator seeks entry of an order expunging the portions of Claim 2110 that are on account of the Tax Charges, Elevator Charges, AFA Charges, and HVAC Charges, leaving a claim of \$327,553.87 representing the Base Rent, PLP Charges, Water and Sewer Charges, and Prepetition Charges. After the application of the \$99,000.00 Security Deposit held by Donskoi, the amount of the allowed Claim should be further reduced to \$228,553.87.

22. Claim 2392 is in the estimated amount of \$195,000.00, is asserted to be entitled to administrative priority, and asserts as its basis the same projected Repair and Legal Charges that comprise a portion of Claim 2110. Based on the Estate’s records, there was no damage to the Property and neither Claim contains any evidence that the Property was damaged in any way. Moreover, neither of the Claims provide any accounting, breakdown or support for the alleged \$195,000.00 of projected Repair and Legal Charges, and, therefore, these charges should be disallowed and expunged in their entirety. Furthermore, even if any portion of Claim 2392 can

be substantiated or proven, the Claimant has not met its burden to establish that Claim 2392 is entitled to the administrative priority which it asserts. *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr.S.D.N.Y.1991); *In re Kmart Corp.*, 290 B.R. 614, 621 (Bankr. N.D. Ill. 2003) (“The claimant has the burden of proving entitlement to an administrative expense by preponderance of the evidence.”) (citing *In re Party Masters, Inc.*, 1992 WL 106259 (Bankr. N.D. Ill. Apr. 23, 1992)).

23. For all of the foregoing reasons, the Plan Administrator seeks entry of an Order: (a) reducing and allowing Claim 2110 as a Class 4 Unsecured Claim, after application of the Security Deposit, in the total amount of \$228,553.87 and (b) disallowing and expunging Claim 2392.

RESERVATION OF RIGHTS

24. The Plan Administrator reserves all rights to object to any surviving claim against the Estate whether asserted or unasserted and to further object to any surviving claim on any other grounds discovered by the Plan Administrator during the pendency of this case. Should the objection addressed herein be denied or dismissed, the Plan Administrator reserves her rights to further object to the disputed Claim, or Claims, on any other grounds discovered by the Plan Administrator during the pendency of this case.

NOTICE

25. Notice of this Objection will be given by mailing a copy of this Objection and the proposed order to (i) the Office of the United States Trustee for this district, (ii) counsel for the Oversight Committee, and (iii) Donskoi. Entities who have filed a notice of appearance in accordance with Bankruptcy Rule 2002 shall receive notice through ECF.

WHEREFORE, the Plan Administrator respectfully requests that the relief requested herein be granted and the Court enter an order, substantially in the form annexed hereto as Exhibit B, and grant such other and further relief as is just and proper.

Dated: Great Neck, New York
May 27, 2020

GARFUNKEL WILD, P.C.

Counsel for the Estate and the Plan Administrator

By: /s/ Adam T. Berkowitz
Burton S. Weston, Esq.
Adam T. Berkowitz, Esq.
111 Great Neck Road
Great Neck, NY 11021
Telephone: (516) 393-2200
Facsimile: (516) 466-5964

Exhibit A

ORIGINAL

B10 (Official Form 10) (04/13)

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK		FILED <small>Proof of Claim</small>
Name of Debtor: Federation Employment Guidance Service, Inc.		Case Number: 15-71074
NOTE: <i>Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.</i>		OCT 06 2015 By Rust / Omni, Claims Agent For U.S. Bankruptcy Court Eastern District of New York
Name of Creditor (the person or other entity to whom the debtor owes money or property): Donskoi Realty LLC		COURT USE ONLY
Name and address where notices should be sent: Lewis W. Siegel 630 Third Ave - 7th Floor New York, NY 10017 Telephone number: 212-286-0010 email: LWS@LWSEsq.com		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where payment should be sent (if different from above): Donskoi Realty LLC 421 Bond Street Brooklyn, NY 11231-4811 Telephone number: 718-625-8635 email:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: <u>\$565,237.03</u> If all or part of your claim is secured, complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Real property lease rejected during case</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: _____	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ <u>99,000.00</u> Annual Interest Rate: <u>0</u> % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ _____ Basis for perfection: <u>security deposit</u> Amount of Secured Claim: \$ <u>99,000.00</u> Amount Unsecured: \$ <u>466,237.03</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475* earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. §507(a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5). Amount entitled to priority: \$ _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).	<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

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B10 (Official Form 10) (04/13)

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain: **Documents voluminous - will be made available on request.**

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor.
- I am the creditor's authorized agent.
- I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.)
- I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Lewis W. Siegel

Title: Attorney

Company: Lewis W. Siegel

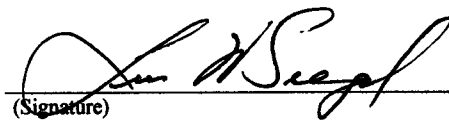
Address and telephone number (if different from notice address above):

630 Third Ave - 7th Floor

New York, NY 10017

Telephone number: **212-286-0010**

email: **LWS@LWSEsq.com**


(Signature)

October 5, 2015
(Date)

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Attachment to Proof of Claim of Donskoi Realty, LLC

Case No. 15-71074 (REG)

Federation Employment and Guidance Service, Inc. d/b/a FECS

Base Rent (12 months)	312,802.71
**Real Estate Taxes	25,180.66
**Water & Sewer	3,179.86
**Elevator Service	6,502.50
PLP	7,200.00
AFA Fire Alarm	4,200.00
HVAC Contracts	6,800.00

Pre Petition AFA	58.69
Pre Petition PLP	235.02
Pre Petition Water Bill	4,077.59

**Projected costs to Repair to Damage to property and bring property to condition that it was to have been left under terms of lease and legal fees in connection with the representation of lessor in the case	195,000.00
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565,237.03

Debtor is submitting an Administration claim for portions of the amounts marked with ** which are included above. To the extent such Administration Claim is allowed, the claim amount would be reduced by the amount of the administration claim that was included.

Attachment to Administrative Proof of Claim of Donskoi Realty, LLC

Case No. 15-71074 (REG)

Federation Employment and Guidance Service, Inc. d/b/a FECS

Projected costs to repair damage to property caused during the period from March 19, 2015 through the date of the rejection of the lease and legal fees in connection with the representation of lessor in the case

195,000.00

Exhibit B

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

-----x

In re:

Chapter 11

FEDERATION EMPLOYMENT AND
GUIDANCE SERVICE, INC. d/b/a FEES¹,

Case No. 15-71074 (REG)

Debtor.

-----x

**ORDER GRANTING THE PLAN ADMINISTRATOR’S OBJECTION TO
PROOF OF CLAIM NOS. 2110 AND 2392 FILED BY DONSKOI REALTY LLC**

THIS MATTER having come before the Court upon the objection of the Plan Administrator appointed in this case (the “Objection”)² seeking entry of an Order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure reducing proof of claim number 2110 (“Claim 2110”) and disallowing and expunging proof of claim number 2392 (“Claim 2392,” and, together with POC 2110, the “Claims”); and the Court having reviewed the Objection; and notice having been provided to: (i) Donskoi at the addresses set forth on the Claims, (ii) counsel for Oversight Committee, (iii) the Office of the United States Trustee, and (iv) those parties who have entered a notice of appearance in this Case; and no responses or other objections having been filed; and a hearing having been held on June 29, 2020; and the Court having found that the relief requested in the Objection is in the best interest of the Debtor’s Estate, creditors and other parties in interest; and it appearing that sufficient notice of the Objection has been given, and the Court having determined that the legal and factual bases set forth in the Objection establish cause for the relief granted herein; and after due deliberation and consideration of the Objection having been had; and it appearing that good and sufficient cause exists for granting the Objection, it is hereby

¹ The last four digits of the Debtor’s federal tax identification number are 4000.

² Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Objection and any exhibits thereto.

ORDERED, that the relief requested in the Objection is GRANTED; and it is further

ORDERED, that Claim 2110 is reduced and allowed as a Class 4 Unsecured Claim in the total amount of \$228,553.87; and it is further

ORDERED, that Claim 2392 is disallowed and expunged; and it is further

ORDERED, that the Debtor's claims and noticing agent is authorized to take any and all actions that are necessary or appropriate to give effect to this Order; and it is further

ORDERED, that all rights of the Plan Administrator to object to any surviving claims against the Debtor or its Estate, whether asserted or unasserted by Donskoi, and to further object to any surviving claim or claims on any other grounds discovered by the Plan Administrator during the pendency of this case are hereby reserved; and it is further

ORDERED, that this Court shall retain jurisdiction over any and all issues arising from or related to the implementation and interpretation of this Order.

Hearing Date: June 29, 2020 at 9:30 a.m. (Prevailing Eastern Time)
Response Deadline: June 22, 2020 at 4:00 p.m. (Prevailing Eastern Time)

GARFUNKEL WILD, P.C.
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Facsimile: (516) 466-5964
Burton S. Weston, Esq.
Adam T. Berkowitz, Esq.

Counsel for the Estate and the Plan Administrator

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

-----X

In re:

Chapter 11

FEDERATION EMPLOYMENT AND
GUIDANCE SERVICE, INC. d/b/a FEFS¹,

Case No. 15-71074 (REG)

Debtor.

-----X

**NOTICE OF THE PLAN ADMINISTRATOR’S OBJECTION TO PROOF OF
CLAIM NOS. 2110 AND 2392 FILED BY DONSKOI REALTY LLC**

PLEASE TAKE NOTICE, that Judith Pincus, as the Plan Administrator (the “Plan Administrator”) for the Estate of Federation Employment and Guidance Service, Inc. d/b/a FEFS (the “Estate”), by and through her counsel, Garfunkel Wild, P.C., filed the *Plan Administrator’s Objection to Proof of Claim Nos. 2110 and 2392 Filed by Donskoi Realty LLC* (the “Objection”).

PLEASE TAKE FURTHER NOTICE, that a hearing on the Objection will be held before the Honorable Robert E. Grossman, United States Bankruptcy Judge for the Eastern District of New York, at the Alfonse M. D’Amato U.S. Courthouse, 290 Federal Plaza, Courtroom 860, Central Islip, New York 11722 on the 29th day of June 2020 at 9:30 o’clock in the forenoon of that day, or as soon thereafter as counsel can be heard, to consider the entry of an Order approving the relief requested in the Objection and granting such other and further relief as is just and proper.

¹ The last four digits of the Debtor’s federal tax identification number are 4000.

PLEASE TAKE FURTHER NOTICE, that responses, if any, to the relief requested in the Objection must be in writing, stating in detail the reasons therefor, and must be filed with the Clerk of the Bankruptcy Court, with a hard copy provided to the Clerk's Office at the Bankruptcy Court, Alfonse D'Amato U.S. Courthouse, 290 Federal Plaza, Central Islip, New York 11722 and shall be served upon (i) Garfunkel Wild, P.C., 111 Great Neck Road, Great Neck, New York 11021, attention Burton S. Weston, Esq. and Adam T. Berkowitz, Esq., counsel for Judith Pincus, as the Plan Administrator for for the Estate of Federation Employment and Guidance Service, Inc. d/b/a FEES; (ii), Pachulski, Stang, Ziehl and Jones, 780 Third Avenue, 34th Floor, New York, New York 10017, Attn: Robert J. Feinstein, Esq. and Ilan D. Sharf, Esq., counsel to the Oversight Committee; and (iii) the Office of the United States Trustee for the Eastern District of New York, Alfonse D'Amato Federal Courthouse, 560 Federal Plaza, Central Islip, New York 11722, Attn: Christine H. Black, Esq. and Stan Y. Yang, Esq., Assistant U.S. Trustees, so as to be received no later than June 22, 2020 at 4:00 p.m.

PLEASE TAKE FURTHER NOTICE, that if no responses are timely served and filed as set forth above, the relief requested in the Objection may be granted without further notice.

Dated: Great Neck, New York
May 27, 2020

GARFUNKEL WILD, P.C.

Counsel for the Estate and the Plan Administrator

By: /s/ Adam T. Berkowitz
Burton S. Weston, Esq.
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