

Hearing Date: August 31, 2020 at 10:00 a.m. (Prevailing Eastern Time)
Response Deadline: August 24, 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
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 D/B/A FECS¹,

Case No.: 15-71074 (REG)

Debtor.

-----X

**PLAN ADMINISTRATOR’S NINTH OMNIBUS OBJECTION
TO CERTAIN PROOFS OF CLAIM FILED AGAINST THE ESTATE**

**(Former Employee Claims That Assert Amounts
Not Resolved by Previous Settlement Agreements)**

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 FECS (the “Estate”), by and through her counsel, hereby submits this omnibus objection (the “Objection”) seeking entry of an Order pursuant to 11 U.S.C. § 502 and Fed. R. Bankr. P. 3007 modifying in amount or expunging certain proofs of claim, which are identified on 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. Numerous proofs of claims were filed by former employees of Federation Employment and Guidance Service, Inc. d/b/a FECS (the “Debtor”) in this Case, which had as their basis various employment related claims. As set forth below, the Debtor ultimately negotiated settlements on behalf of the majority of its former employees pursuant to a series of Settlement Agreements (defined below). Certain additional claims were carved out of those agreements. The Plan Administrator has reviewed those additional claims and is seeking entry of an order modifying or expunging, as the case may be, those additional claims so that they comport with the terms of the Settlement Agreements and the Estate’s books and records.

CASE BACKGROUND

2. On March 18, 2015 (the “Petition Date”), 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.

3. On March 24, 2015, the Court entered an order authorizing the Debtor to employ Omni Agent Solutions as the Debtor’s Claims and Noticing agent [Docket No. 73].

4. On March 31, 2015, the United States Trustee appointed the Committee [Docket No. 105].

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

6. 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].

7. 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].

8. 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.

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

10. 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].

11. Pursuant to the Plan the deadline for the filing of all claims asserting an administrative priority which accrued from September 1, 2015 through February 28, 2018 was April 16, 2018 (the “Supplemental Administrative Claims Bar Date”) and the deadline for filing

claims relating to damages caused by the rejection of executory contracts was April 30, 2018 (the “Rejection Damages Bar Date”).

12. On May 18, 2018, the Plan Administrator filed a *Motion for an Order Approving Omnibus Claim Objection Procedures* (the “Omnibus Procedures Motion”) [Docket No. 1082]. The Omnibus Procedures Motion was granted by Order of the Court dated June 8, 2018 (the “Omnibus Procedures Order”) [Docket No. 1096].

JURISDICTION

13. 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

14. Numerous proofs of claims were filed by former employees of the Debtor which have as their basis various employment related claims. These claims assert, without limitation, amounts due on account of alleged; unpaid wages, severance, accrued vacation time, CBA (defined below) violations, as well as violations of both the Federal and New York State WARN Acts.

15. A portion of the Debtor’s employees were members Local 215, District Council 1707, CSAEU, AFSCME, AFL-CIO (the “Union”) and subject to a Collective Bargaining Agreement (the “CBA”). The Debtor, the Committee, and the Union, on behalf of itself and those former employees that were members of the Union (collectively, the “Union Employees”) entered into a settlement agreement, dated November 23, 2016 (the “Union Settlement Agreement”), which resolved claims of the Union and the majority of the claims of the Union

Employees [Docket No. 767-1]. The Union Settlement Agreement was approved by an Order of this Court dated January 5, 2017 [Docket No. 790].

16. Separately, the Debtor and the New York State Department of Labor (“DOL”) entered into a settlement agreement, dated June 29, 2017, (the “Non-Union Settlement Agreement” and together with the Union Settlement Agreement, the “Settlement Agreements”) which resolved the claims of the DOL and the majority of the claims of the former non-union employees of the Debtor (the “Non-Union Employees”) [Docket No. 907-1, 924]. The Non-Union Settlement Agreement was approved by an Order of this Court dated August 4, 2017 [Docket No. 926].

17. While the Settlement Agreements resolved the majority of the former employees’ claims, including those on account of wages, severance, accrued vacation time, alleged violations of the WARN Acts and claims asserted under the CBA, certain additional claims asserted by former employees were carved out and reserved for additional review and reconciliation.

18. The Plan Administrator, after a review of claims filed against the Estate and comparing such claims to the Estate’s books and records, has determined that the proofs of claim identified on Exhibit A, under the heading “Claims to be Modified” (each a “Claim,” and collectively the “Claims”) have as their basis both claims that were resolved by the Settlement Agreements² and additional claims which were not resolved by the Settlement Agreements, do not comport with the Estate’s books and records, and are not sufficiently supported by documentation establishing that the Claimants are entitled to any greater amount. A more

² The Plan Administrator is not seeking to revisit the amounts previously fixed by the Settlement Agreements. Moreover, the Plan Administrator previously satisfied the priority claims allowed pursuant to the Settlement Agreements. For the avoidance of doubt, to the extent a portion of a former employee’s claim is identified and allowed as a priority claim, and such claim has already been satisfied, it is only being designated as such in order to comport with the Settlement Agreements and in no way entitles such claimant to any additional recovery on account of such allowed priority claim.

detailed basis for the Plan Administrator's objection to each respective Claim is listed under the heading "Basis for Objection" on Exhibit A.

19. Accordingly, the Plan Administrator seeks entry of an Order modifying or expunging the Claims, as the case may be, in order to comport with the terms of the Settlement Agreements and the Estate's books and records.

BASIS FOR RELIEF REQUESTED

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

(a) 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). 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)).

21. As indicated above, the Plan Administrator and her advisors have diligently and carefully reviewed and scrutinized each of the Claims and have determined that each such Claim, in addition to asserting claims resolved by the Settlement Agreements, also assert additional claims not resolved by the Settlement Agreements. To the extent these Claims assert additional amounts which do not comport with the Estate's books and records and lack supporting documentation sufficient to establish that the Claimants are entitled to such additional amounts, the Plan Administrator is seeking to modify or expunge the Claims. A more detailed basis for

the Plan Administrator's objection to each respective Claim are listed under the heading "Basis for Objection" on Exhibit A.

22. Accordingly, the Plan Administrator seeks entry of an Order modifying or expunging the Claims, as the case may be, in order to comport with the terms of the Settlement Agreements and the Estate's books and records, each as reflected on Exhibit A under the heading "Modified Claims" (each a "Modified Claim" and collectively the "Modified Claims").

RESERVATION OF RIGHTS

23. The Plan Administrator reserves all rights to object to any surviving claim against the Estate whether asserted or unasserted, including, without limitation, the Modified Claims, 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

24. 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) each of the Claimants, or their counsel, listed on Exhibit A. 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
July 29, 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

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims	Basis for Objection
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount		
1	Cauley, La Tasha	2449	11/16/2015	Priority: \$4,200.00	Expunge	<p>Pursuant to the Union Settlement Agreement [Docket No. 767, 790], the Claimant is entitled to a priority claim in the total amount of \$4,903.43, which was previously satisfied.</p> <p>The Claimant also asserted a claim for “Healthcare.” The Estate’s books and records do not establish that the Claimant is entitled to any greater amount than what was provided by the Union Settlement Agreement and the Claim lacks sufficient supporting documentation to establish that the Claimant is entitled to any greater amount.</p> <p>The remaining amount has the same underlying basis as Claim No. 2450. This duplicative Claim was previously expunged in connection with the Settlement Agreement, out of an abundance of caution we are confirming that it is expunged through this objection. Accordingly, the Plan Administrator seeks to have this Claim expunged.</p>
2	Davis, Paulette	330	6/19/2015	Priority: \$6,000.00	Expunge	<p>This Claim has the same underlying basis as Claim No. 2401, which is included in this objection.</p>

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims	Basis for Objection
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount		
3	Davis, Paulette	2401	11/6/2015	Administrative: \$5,000.00	Priority: \$1,791.05 Unsecured: \$734.72	<p>Pursuant to the Union Settlement Agreement [Docket No. 767, 790], the Claimant is entitled to a claim in the total amount of \$2,250.77, of which \$1,791.05 is entitled to priority treatment and \$459.72 is entitled to treatment as a Class 4 Unsecured Claim. The priority portion of this Claim was previously satisfied.</p> <p>The Claimant also asserted a Claim for reimbursement for glasses in the amount of \$275.00, which when combined with the Claimant's unsecured claim provided by the terms of the Union Settlement Agreement results in a total general unsecured claim of \$734.72.</p> <p>Further, no portion of this claim is entitled to an administrative priority. As such, the claim should be reduced and allowed as a Class 4 Unsecured Claim in the total amount of \$734.72.</p>
4	Fletcher, Shamika	2061	10/2/2015	Priority: \$937.02	Expunge	This Claim has the same underlying basis as Claim No. 2158, which is included in this objection.

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims	Basis for Objection
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount		
5	Fletcher, Shamika	2158	10/10/2015	Priority: \$937.02	Priority: \$4,435.10	<p>Pursuant to the Non-Union Settlement Agreement [Docket No. 907, 924, 926], the Claimant is entitled to a priority claim in the total amount of \$4,435.10, which was previously satisfied.</p> <p>The Claimant also asserted a claim for “Transit Card Balance.” The transportation program provided to former employees was managed by a third-party vendor and any unused balances were forfeited at the end of the applicable term pursuant to the plan governing the program. Accordingly, the Claimant is not entitled to any amounts in connection with the transportation program.</p> <p>The Estate’s books and records do not establish that the Claimant is entitled to any greater amount than what was provided by the Non-Union Settlement Agreement and the Claim lacks sufficient supporting documentation to establish that the Claimant is entitled to any greater amount.</p>

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims	Basis for Objection
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount		
6	King-Harvey, Shanna	511	8/6/2015	Priority: \$1,515.73	Priority: \$1,284.88	<p>Pursuant to the Union Settlement Agreement [Docket No. 767, 790], the Claimant is entitled to a priority claim in the total amount of \$1,141.22, which was previously satisfied.</p> <p>The Claimant also asserted a Claim for “Trade Debt” which appears to be on account of a claimed reimbursement for travel expenses in the amount of \$143.66. This amount was also previously satisfied.</p> <p>The Estate’s books and records do not establish that the Claimant is entitled to any greater amount than what was provided by the Union Settlement Agreement and the Claim lacks sufficient supporting documentation to establish that the Claimant is entitled to any greater amount.</p>
7	Martinez, Idalmy	256	6/15/2015	Priority: \$12,000.00	Expunge	This Claim has the same underlying basis as a portion of Claim No. 1670, which is included in this objection.
8	Martinez, Idalmy	1670	9/28/2015	Priority: Unliquidated	Priority: \$3,059.26 Unsecured: \$148.36	<p>Pursuant to the Union Settlement Agreement [Docket No. 767, 790], the Claimant is entitled to a claim in the total amount of \$3,207.62, of which \$3,059.26 is entitled to priority treatment and \$148.36 is entitled to treatment as a Class 4 Unsecured Claim. The priority portion of this Claim was previously satisfied.</p> <p>The Claimant also asserted a Claim for “money loaned.” The Estate’s books and records do not establish that the Claimant is entitled to any greater amount than what was provided by the Union Settlement Agreement and the Claim lacks sufficient supporting documentation to establish that the Claimant is entitled to any greater amount.</p>

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims	Basis for Objection
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount		
9	Sealy, Anita L.	1324	9/21/2015	Unsecured: Unliquidated	Expunge	This Claim was filed as an unliquidated Claim without any supporting documentation. The Claimant also filed Claim No. 2367, which is included in this objection. The Plan Administrator is seeking to expunge this Claim No. 1324 and modify Claim No. 2367 to comport with the Non-Union Settlement Agreement and the Estate's books and records.
10	Sealy, Anita	2367	11/5/2015	Administrative: \$2,529.09	Priority: \$3,072.21	<p>Pursuant to the Non-Union Settlement Agreement [Docket No. 907, 924, 926], the Claimant is entitled to a priority claim in the total amount of \$3,072.21, which was previously satisfied.</p> <p>The Claimant also asserted a Claim for "Resource benefit for transportation." The transportation program provided to former employees was managed by a third-party vendor and any unused balances were forfeited at the end of the applicable term pursuant to the plan governing the program. Accordingly, the Claimant is not entitled to any amounts in connection with the transportation program.</p> <p>The Estate's books and records do not establish that the Claimant is entitled to any greater amount than what was provided by the Non-Union Settlement Agreement and the Claim lacks sufficient supporting documentation to establish that the Claimant is entitled to any greater amount.</p>

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 FEFS¹,

Case No. 15-71074 (REG)

Debtor.

-----x

**ORDER GRANTING THE NINTH OMNIBUS OBJECTION TO CLAIMS FILED
AGAINST THE ESTATE OF FEDERATION EMPLOYMENT AND GUIDANCE
SERVICE, INC. D/B/A FEFS**

THIS MATTER having come before the Court upon the objection of the Plan Administrator appointed in this case (the “Ninth Omnibus Objection”)² seeking entry of an Order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure modifying or expunging, as the case may be, each of the proofs of claim listed on Exhibit A annexed hereto; and the Court having reviewed the Ninth Omnibus Objection; and notice having been provided (i) to the claimants, or their counsel, listed on Exhibit A at the addresses set forth on the claimants’ respective proofs of claim, (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 August 31, 2020; and the Court having found that the relief requested in the Ninth Omnibus 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 Ninth Omnibus Objection has been given, and the Court having determined that the legal and factual basis set forth in the Ninth Omnibus Objection establish cause for the relief granted herein; and after due deliberation and

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 Ninth Omnibus Objection and any exhibits thereto.

consideration of the Ninth Omnibus Objection having been had; and it appearing that good and sufficient cause exists for granting the Ninth Omnibus Objection, it is hereby

ORDERED, that the relief requested in the Ninth Omnibus Objection is GRANTED to the extent set forth below and upon the terms and conditions set forth herein; and it is further

ORDERED, that the Claims listed on Exhibit A, annexed hereto, are hereby modified as indicated under the column entitled “*Modified Claims*”; and it is further

ORDERED, that the relief granted by this Order shall in no way modify, or otherwise affect, the terms of the Settlement Agreements; and it is further

ORDERED, that, to the extent a portion of a former employee’s claim is allowed by this Order as a priority claim, and such claim has already been satisfied, it is only being designated as such in order to comport with the Settlement Agreements and in no way entitles such claimant to any additional recovery on account of such allowed priority claim; 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 this Order is deemed to be a separate order with respect to each claim covered hereby; 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 any of the claimants affected by the Ninth Omnibus Objection, and to further object to the surviving 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.

Federation Employment and Guidance Service Inc. d/b/a FECS
Exhibit A – Claims to be Modified

Claims To Be Modified					Modified Claims
SEQ. NO.	Claimant	Claim No.	Date Filed	Claim Amount	
1	Cauley, La Tasha	2449	11/16/2015	Priority: \$4,200.00	Expunge
2	Davis, Paulette	330	6/19/2015	Priority: \$6,000.00	Expunge
3	Davis, Paulette	2401	11/6/2015	Administrative: \$5,000.00	Priority: \$1,791.05 Unsecured: \$734.72
4	Fletcher, Shamika	2061	10/2/2015	Priority: \$937.02	Expunge
5	Fletcher, Shamika	2158	10/10/2015	Priority: \$937.02	Priority: \$4,435.10
6	King-Harvey, Shanna	511	8/6/2015	Priority: \$1,515.73	Priority: \$1,284.88
7	Martinez, Idalmy	256	6/15/2015	Priority: \$12,000.00	Expunge
8	Martinez, Idalmy	1670	9/28/2015	Priority: Unliquidated	Priority: \$3,059.26 Unsecured: \$148.36
9	Sealy, Anita L.	1324	9/21/2015	Unsecured: Unliquidated	Expunge
10	Sealy, Anita	2367	11/5/2015	Administrative: \$2,529.09	Priority: \$3,072.21

Hearing Date: August 31, 2020 at 10:00 a.m. (Prevailing Eastern Time)
Response Deadline: August 24, 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
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 D/B/A FEFS¹,

Case No.: 15-71074 (REG)

Debtor.

-----X

THE OMNIBUS CLAIMS OBJECTION LISTED BELOW SEEKS TO EXPUNGE CERTAIN FILED PROOFS OF CLAIM. YOU ARE RECEIVING THIS NOTICE BECAUSE YOUR CLAIM IS COVERED BY THE NINTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM FILED AGAINST THE ESTATE.

YOUR FAILURE TO TIMELY OPPOSE THE RELIEF SOUGHT HEREIN MAY RESULT IN THE GRANTING OF THE RELIEF REQUESTED BY THIS OBJECTION.

ATTACHED TO THE OBJECTION IS A SCHEDULE LISTING EACH CLAIM OBJECTED TO AND THE GROUNDS FOR EACH SUCH OBJECTION. PLEASE REVIEW THE SCHEDULE CAREFULLY WITH RESPECT TO YOUR CLAIM.

NOTICE OF HEARING ON THE PLAN ADMINISTRATOR’S NINTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM FILED AGAINST THE ESTATE

PLEASE TAKE NOTICE, that a hearing 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**

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

11722 on the 31st day of August 2020 at 10:00 o'clock in the forenoon of that day (Prevailing Eastern Time), or as soon thereafter as counsel can be heard (the "Hearing Date"), to consider the *Plan Administrator's Ninth Omnibus Objection to Certain Proofs of Claim Filed Against the Estate* (the "Objection").

PLEASE TAKE FURTHER NOTICE, that responses, if any, to 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 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 August 24, 2020 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that the hearing on the Objection may be adjourned without further notice except as announced in open court on the Hearing Date, or at any adjourned hearing.

Dated: Great Neck, New York
July 29, 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, New York 11021
Telephone: (516) 393-2200
Facsimile: (516) 466-5964