

Hearing Date: December 7, 2020 at 10:00 a.m. (Prevailing Eastern Time)  
Response Deadline: November 30, 2020 at 4:00 p.m. (Prevailing Eastern Time)

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*Counsel for the Estate and the Plan Administrator*

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

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In re:

Chapter 11

FEDERATION EMPLOYMENT AND  
GUIDANCE SERVICE D/B/A FECS<sup>1</sup>,

Case No.: 15-71074 (REG)

Debtor.

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

**(Claims That Do Not Comport with the Estate’s Books and Records,  
Have the Same Underlying Basis as Other Proofs of Claim, Incorrectly Assert  
Priority Treatment Pursuant to Section 503(b)(9) of the Bankruptcy Code, and  
Claims for Which the Estate is Not Liable)**

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, each of which either: (a) does not comport with the Estate’s books and records and lacks sufficient supporting documentation to contradict those records, (b) has the same underlying basis as another filed proof of claim, (c) incorrectly asserts entitlement to an administrative priority under section

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

503(b)(9) of the Bankruptcy Code, or (d) is a claim for which the Estate is not liable. In support of the Objection, the Plan Administrator represents as follows:

### **CASE BACKGROUND**

1. 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.

2. 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].

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

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

5. 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].

6. 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].

7. 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.

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

9. 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].

10. 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”).

11. 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**

12. 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**

13. The Plan Administrator, after a review of claims filed against the Estate, 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”), either: (a) do not comport with the Estate’s books and records and lack sufficient supporting documentation to contradict those records, (b) have the same underlying basis as another filed proof of claim, (c) incorrectly assert entitlement to an administrative priority under section 503(b)(9) of the Bankruptcy Code, or (d) are Claims for which the Estate is not liable. A more detailed basis for the objection to each individual Claim is listed on Exhibit A, under the heading “Basis for Objection.”

14. Accordingly, the Plan Administrator seeks entry of an Order, as the case may be, modifying the amounts of the Claims to match the Estate’s books and records and/or expunging the Claims.

### **BASIS FOR RELIEF REQUESTED**

15. 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)).

16. 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 either: (a) does not comport with the Estate’s books and records and lacks sufficient supporting documentation to contradict those records, (b) has the same underlying basis as another filed proof of claim, (c) incorrectly asserts entitlement to an administrative priority under section 503(b)(9) of the Bankruptcy Code, or (d) is a Claim for which the Estate is not liable. 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. Accordingly, the Plan Administrator seeks entry of an Order, as the case may be, modifying the amounts of the Claims to match the Estate’s books and records, and/or expunging the Claims, each as reflected on Exhibit A under the heading “Modified Claims” (each a “Modified Claim” and collectively the “Modified Claims”).

#### **RESERVATION OF RIGHTS**

17. 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**

18. 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  
November 4, 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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111 Great Neck Road  
Great Neck, NY 11021  
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**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	ACE American Insurance Company	1911	9/30/2015	Unsecured: \$0.00	Expunge	This Claim has the same underlying basis as Claim No. 1764 filed by FOJP Service Corp., who procured insurance policies for the Debtor from private insurers and collected the premiums for such policies on behalf of such insurers, including the Claimant.
2	AIG Property Casualty, Inc.	2364	11/5/2015	Admin: Unliquidated	Expunge	This Claim has the same underlying basis as Claim No. 2339 filed by FOJP Service Corp., who procured insurance policies for the Debtor from private insurers and collected the premiums for such policies on behalf of such insurers, including the Claimant.
3	AIG Specialty Insurance Company	1618	10/1/2015	Secured: Unliquidated Unsecured: \$100,000.00	Expunge	This Claim has the same underlying basis as Claim No. 1764 filed by FOJP Service Corp., who procured insurance policies for the Debtor from private insurers and collected the premiums for such policies on behalf of such insurers, including the Claimant.
4	Alpha Care Supply	723	8/26/2015	Unsecured: \$22,000.00	Expunge	This Claim has the same underlying basis as Claim No. 724 also filed by Alpha Care Supply.
5	Berman, Helene A.	1347	9/21/2015	Unsecured: \$1,402.50	Expunge	The Estate's books and records do not indicate that the Claimant is owed any amount on account of the Claim. Additionally, the Claim lacks supporting documentation sufficient to establish that the Claimant is entitled to an amount greater than what is indicated by the Estate's books and records.

**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	F & E Check Protector Sales Co.	2256	10/27/2015	Admin: \$400.00	Expunge	The Estate's books and records do not indicate that the Claimant is owed any amount on account of the Claim. Additionally, the Claim lacks supporting documentation sufficient to establish that the Claimant is entitled to an amount greater than what is indicated by the Estate's books and records.
7	First Aid Depot	217	6/8/2015	Unsecured: \$600.00	Expunge	The Estate's books and records indicate that this Claim has been satisfied and there is no further basis for any remaining unsecured claim.
8	Fund for the City of New York	1685	9/30/2015	Unsecured: \$400,000.00	Expunge	The Estate's books and records do not indicate that the Claimant is owed any amount on account of the Claim. Additionally, the supporting documentation attached to the Claim indicates that the underlying debt is owed by a non-debtor entity. As such, the Estate is not liable for this Claim.
9	Grossman, Andrew	117	5/7/2015	Priority: \$2,954.80	Expunge	The Estate's books and records do not indicate that the Claimant is owed any amount on account of the Claim. Additionally, the Claim lacks supporting documentation sufficient to establish that the Claimant is entitled to an amount greater than what is indicated by the Estate's books and records.



**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		
10	Gutman, Jacki B.	26	4/6/2015	Priority: Unliquidated Unsecured: \$600.00	Unsecured: \$600.00	This Claim asserts it is entitled to priority in an unliquidated amount. After reviewing the Claim, the Estate's books and records, and the supporting documentation attached to the Claim, the Plan Administrator has determined that the Claimant is entitled to an unsecured claim in the amount of \$600.00 as the Claimant was an independent contractor and not an employee of the Debtor.
11	Long Island Extermination Co, Inc.	821	8/31/2015	Admin: \$39,600.00	Unsecured: \$39,600.00	The Claim asserts an administrative priority pursuant to section 503(b)(9) of the Bankruptcy Code. However, the Claimant did not provide goods to the Debtor within the twenty (20) days preceding the Petition Date. As such, the Claim is not entitled to an administrative priority and should be reclassified as a Class 4 Unsecured Claim.
12	MVM Technical Corporation	147	5/26/2015	Unsecured: \$612.50	Expunge	The invoices attached to the Claim indicate that the services which form the basis of the Claim were provided to non-debtor entities. As such, the Estate is not liable for this claim.
13	New York City Transit Authority d/b/a MTA	2064	10/5/2015	Unsecured: Unliquidated	Expunge	The Estate's books and records do not indicate that the Claimant is owed any amount on account of the Claim. Additionally, the Claim lacks supporting documentation sufficient to establish that the Claimant is entitled to an amount greater than what is indicated by the Estate's books and records.

**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		
14	New York Foundling Hospital	1759	10/2/2015	Unsecured: Unliquidated	Expunge	This Claim is contingent on the Claimant being denied the right to purchase a certain property, which the Claimant ultimately purchased. Accordingly, the Claim should be expunged.
15	Par Inc	736	8/27/2015	Admin: \$4,784.40	Unsecured: \$4,784.40	The Claim asserts an administrative priority pursuant to section 503(b)(9) of the Bankruptcy Code. However, the Claimant did not provide goods to the Debtor within the twenty (20) days preceding the Petition Date. As such, the Claim is not entitled to an administrative priority and should be reclassified as a Class 4 Unsecured Claim.
16	RA 6900 Jericho Turnpike LLC	2219	10/21/2015	Unsecured: \$216,676.60	Unsecured: \$213,317.96	This is a rejection damages claim relating to a lease. The claim was calculated from the date of rejection, rather than the Petition Date as required by section 502(b)(6) of the Bankruptcy Code. Accordingly, the Plan Administrator seeks to modify the Claim to comport with section 502(b)(6) of the Bankruptcy Code.  In addition, the Claimant filed Claim No. 2220 asserting an administrative expense claim, which was subsequently satisfied.
17	Schnall, Marc	996	9/8/2015	Priority: Unliquidated Unsecured: \$189.00	Expunge	The Estate's books and records indicate that this Claim has been satisfied and there is no further basis for any remaining unsecured claim.
18	Seton Identification Products	190	6/1/2015	Unsecured: \$374.26	Expunge	This Claim has the same underlying basis as Claim No. 191 also filed Seton Identification Products.

**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		
19	Signius Communications	86	4/22/2015	Unsecured: \$4,133.56	Expunge	The Estate's books and records indicate that this Claim has been satisfied.
20	Tom Esposito/Deborah Esposito Legal Wife of Deceased	2308	11/2/2015	Admin: Unliquidated	Expunge	This Claim is on account of health insurance premium rebates allegedly owed to the Claimant. The Estate's books and records indicate that all amounts owed to the Claimant on account of such rebates have been satisfied. Additionally, the Claim lacks supporting documentation sufficient to establish that the Claimant is entitled to an amount greater than what is indicated by the Estate's books and records.
21	Westchester Fire Insurance Company	1912	9/30/2015	Unsecured: \$0.00	Expunge	This Claim has the same underlying basis as Claim No. 1764 filed FOJP Service Corp., who procured insurance policies for the Debtor from private insurers and collected the premiums for such policies on behalf of such insurers, including the Claimant.

# **Exhibit B**

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

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In re:

Chapter 11

FEDERATION EMPLOYMENT AND  
GUIDANCE SERVICE, INC. d/b/a FEFS<sup>1</sup>,

Case No. 15-71074 (REG)

Debtor.

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**ORDER GRANTING THE TENTH 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 “Tenth Omnibus Objection”)<sup>2</sup> seeking entry of an Order pursuant to 11 U.S.C. § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure modifying each of the proofs of claim listed on Exhibit A annexed hereto; and the Court having reviewed the Tenth 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 December 7, 2020; and the Court having found that the relief requested in the Tenth 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 Tenth Omnibus Objection has been given, and the Court having determined that the legal and factual basis set forth in the Tenth Omnibus Objection establish cause for the relief granted herein; and after due deliberation and consideration of the Tenth

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

<sup>2</sup> Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Tenth Omnibus Objection and any exhibits thereto.

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

**ORDERED**, that the relief requested in the Tenth 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 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 Tenth 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	ACE American Insurance Company	1911	9/30/2015	Unsecured: \$0.00	Expunge
2	AIG Property Casualty, Inc.	2364	11/5/2015	Admin: Unliquidated	Expunge
3	AIG Specialty Insurance Company	1618	10/1/2015	Secured: Unliquidated Unsecured: \$100,000.00	Expunge
4	Alpha Care Supply	723	8/26/2015	Unsecured: \$22,000.00	Expunge
5	Berman, Helene A.	1347	9/21/2015	Unsecured: \$1,402.50	Expunge
6	F & E Check Protector Sales Co.	2256	10/27/2015	Admin: \$400.00	Expunge
7	First Aid Depot	217	6/8/2015	Unsecured: \$600.00	Expunge
8	Fund for the City of New York	1685	9/30/2015	Unsecured: \$400,000.00	Expunge
9	Grossman, Andrew	117	5/7/2015	Priority: \$2,954.80	Expunge
10	Gutman, Jacki B.	26	4/6/2015	Priority: Unliquidated Unsecured: \$600.00	Unsecured: \$600.00
11	Long Island Extermination Co, Inc.	821	8/31/2015	Admin: \$39,600.00	Unsecured: \$39,600.00
12	MVM Technical Corporation	147	5/26/2015	Unsecured: \$612.50	Expunge
13	New York City Transit Authority d/b/a MTA	2064	10/5/2015	Unsecured: Unliquidated	Expunge
14	New York Foundling Hospital	1759	10/2/2015	Unsecured: Unliquidated	Expunge
15	Par Inc	736	8/27/2015	Admin: \$4,784.40	Unsecured: \$4,784.40
16	RA 6900 Jericho Turnpike LLC	2219	10/21/2015	Unsecured: \$216,676.60	Unsecured: \$213,317.96
17	Schnall, Marc	996	9/8/2015	Priority: Unliquidated Unsecured: \$189.00	Expunge
18	Seton Identification Products	190	6/1/2015	Unsecured: \$374.26	Expunge
19	Signius Communications	86	4/22/2015	Unsecured: \$4,133.56	Expunge
20	Tom Esposito/Deborah Esposito Legal Wife of Deceased	2308	11/2/2015	Admin: Unliquidated	Expunge
21	Westchester Fire Insurance Company	1912	9/30/2015	Unsecured: \$0.00	Expunge

Hearing Date: December 7, 2020 at 10:00 a.m. (Prevailing Eastern Time)  
Response Deadline: November 30, 2020 at 4:00 p.m. (Prevailing Eastern Time)

**GARFUNKEL WILD, P.C.**  
111 Great Neck Road  
Great Neck, New York 11021  
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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**

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In re:

Chapter 11

FEDERATION EMPLOYMENT AND  
GUIDANCE SERVICE D/B/A FEFS<sup>1</sup>,

Case No.: 15-71074 (REG)

Debtor.

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**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 TENTH 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 TENTH 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 11722** on the 7th day of December 2020 at 10:00 o’clock in the forenoon of that day (Prevailing

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



Eastern Time), or as soon thereafter as counsel can be heard (the “Hearing Date”), to consider the *Plan Administrator’s Tenth 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 November 30, 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  
November 4, 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.  
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