

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN RE:)
)
DANIEL WEBSTER COLLEGE, INC.,) Case No. 16-07209-JMC-7A
)
Debtor.)

**TRUSTEE’S 4TH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO
BANKRUPTCY RULE 3007(d)(5) AND NOTICE OF RESPONSE DEADLINE**

Deborah J. Caruso, the chapter 7 trustee in this case (the “Trustee”), files this omnibus objection, pursuant to Rule 3007(d)(5) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the claims listed below filed by the California Franchise Tax Board (the “Tax Board”).

Claim No. 374

The Tax Board filed Claim No. 374 in the above-referenced case, asserting a priority claim, pursuant to 11 U.S.C. 507(a)(8), in the amount of \$1,657.78, and a general unsecured claim in the amount of \$203.06, for a total claim of \$1,860.84. Pursuant to Bankruptcy Rule 3007(d)(5), the Trustee objects to Claim No. 374 on the grounds that \$834.24 of the asserted priority claim and \$203.06 of the asserted general unsecured claim have been satisfied during the case in accordance with the Bankruptcy Code, applicable rules, or court order. Accordingly, the Trustee requests that Claim No. 374 filed by the Tax Board be allowed as a priority claim, pursuant to 11 U.S.C. § 507(a)(8), in the amount of \$823.54, and that all remaining asserted amounts be disallowed in full.

Claim No. 511

The Tax Board filed Claim No. 511 in the above-referenced case, asserting an administrative expense claim in the amount of \$829.28. Pursuant to Bankruptcy Rule 3007(d)(5), the Trustee objects to Claim No. 511 on the grounds that the entire amount asserted has been satisfied during the case in accordance with the Bankruptcy Code, applicable rules, or court order. Accordingly, the Trustee requests that Claim No. 511 filed by the Tax Board be disallowed in full.

The Trustee expressly reserves all rights related to this objection, including, without limitation, the right to amend, modify, or supplement this objection and/or raise any additional objections or arguments, prior to or during any hearing(s) regarding Claim No. 374 and/or Claim No. 511. The Trustee also reserves the right to object to the claims on any additional grounds permitted under applicable law. All such rights are expressly reserved and preserved.

NOTICE: Your claims may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you disagree with the Trustee's proposed treatment of your claims, as listed herein, then by no later than **4:00 p.m.** (prevailing Eastern time) on **May 21, 2021** (30 days from the date of service), you or your attorney must file a written response to this objection explaining your position. Any written response should list or otherwise indicate the title of this objection.

Pursuant to General Order 20-0012,¹ parties not represented by an attorney may deliver any written response to this objection as follows:

- a. by U.S. Mail at:
Clerk, United States Bankruptcy Court
Re: *In re Daniel Webster College, Inc.*
116 U.S. Courthouse
46 East Ohio Street
Indianapolis, IN 46204
- b. by publicly accessible drop box available at the Indianapolis Division located at the New York Street and Pennsylvania Street entrance; or
- c. e-mail to bankruptcy@insb.uscourts.gov.

If you mail your response to the Court, you must mail it early enough so the Court will **receive** it on or before the date stated above.

You must also send a copy of your response to:

Deborah J. Caruso, Trustee
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204
Email: ittchapter7@rubin-levin.net

If you or your attorney do not take these steps, the Court may decide you do not oppose the Trustee's proposed treatment of your claims and enter an order affecting your claims as proposed herein.

NOTICE: A hearing on this objection and any responses filed thereto will be conducted telephonically on **June 23, 2021** at **1:30 p.m.** (prevailing Eastern time). Interested parties may participate at the hearing by conference call by calling 1-888-273-3658, passcode 6349352#.

WHEREFORE, the Trustee respectfully objects to Claim No. 374 and Claim No. 511 filed by the Tax Board and requests entry of an order: (i) granting the Trustee's proposed treatment of the claims as indicated herein; (ii) authorizing the Trustee to update the claims register(s) accordingly, and (iii) granting the Trustee all other just and proper relief.

¹ The filing procedures for parties not represented by an attorney as set forth in S.D. Ind. B-5005-4, have been temporarily amended pursuant to General Order 20-0012 in response to Coronavirus Disease (COVID-19).

Date: April 21, 2021

/s/ Deborah J. Caruso

Deborah J. Caruso, Trustee
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

CERTIFICATE OF SERVICE

I hereby certify that on April 21, 2021, a copy of the foregoing *Trustee's 4th Omnibus Objection to Claims Pursuant to Bankruptcy Rule 3007(d)(5) and Notice of Response Deadline* was filed electronically. Pursuant to Section IV.C.3(a) of the *Notice, Case Management and Administrative Procedures* (the "Case Management Procedures") approved by the Court on October 4, 2016 [Doc 44], Bankruptcy Rule 3007(a)(2)(B) and S.D.Ind. B-3007-1(a), notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

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U.S. Trustee ustpreion10.in.ecf@usdoj.gov

I further certify that on April 21, 2021, pursuant to Section IV.C.3(c) of the Case Management Procedures, a copy of the foregoing *Trustee's 4th Omnibus Objection to Claims Pursuant to Bankruptcy Rule 3007(d)(5) and Notice of Response Deadline* was emailed to the following:

Arlington ISD/Richardson ISD: Eboney Cobb at ecobb@pbfcm.com
CEC Red Run, LLC: Alan M. Grochal at agrochal@tydingslaw.com
SWRE Deal V Building, LLC: Paul Weiser at pweiser@buchalter.com
Tarrant County/Dallas County: Elizabeth Weller at dallas.bankruptcy@publicans.com

Northwest Natural Gas Company: Ashlee Minty at Ashlee.Minty@nwnatural.com
Solar Drive Business, LLC: Chris W. Halling at challenging@hallingmeza.com
Market-Turk Company: Jordan A. Lavinsky at jlavinsky@hansonbridgett.com
Taxing Authority for Harris County, Texas: John P. Dillman at houston_bankruptcy@lgbs.com
Texas Comptroller of Public Accounts: Rachel Obaldo at rachel.obaldo@oag.texas.gov
Clear Creek Independent School District: Carl O. Sandin at csandin@pbfcm.com
Synchrony Bank: Recovery Management Systems Corporation at claims@recoverycorp.com
Bexar County: Don Stecker at sanantonio.bankruptcy@publicans.com
SWRE Deal V Building, LLC: Nancy K. Swift at nswift@buchalter.com
TN Dept. of Revenue: Michael Willey at michael.willey@ag.tn.gov
Florida Department of Education: Jason Borntreger at jason.borntreger@fldoe.org
Last Second Media, Inc.: T. Todd Egland at tegland@beldenblaine.com
Hung Duong: Kevin Schwin at kevin@schwinlaw.com
Travis County: Kay D. Brock at kay.brock@traviscountytexas.gov
Able Building Maintenance: Scott D. Fink at bronationalecf@weltman.com
Marathon Ventures, LLC: Daniel M. Karger at kargerlaw@gmail.com
Oklahoma County Treasurer: Tammy Jones at tammy.jones@oklahomacounty.org
JM Partners LLC: John Marshall at jmarshall@jmpartnersllc.com

I further certify that on April 21, 2021, pursuant to Section IV.C.3(b)(ii) of the Case Management Procedures, Bankruptcy Rule 3007(a)(2)(A) and S.D.Ind. B-3007-1(a), a copy of the foregoing *Trustee's 4th Omnibus Objection to Claims Pursuant to Bankruptcy Rule 3007(d)(5) and Notice of Response Deadline* was mailed by first-class U.S. Mail, postage prepaid, and properly addressed and by electronic mail to the following:

State of California
Bankruptcy Section MS A340
Franchise Tax Board
P.O. Box 2952
Sacramento, CA 95812

State of California
Franchise Tax Board
Attn: Sarah Geske
Email: Sarah.Geske@ftb.ca.gov

/s/ Deborah J. Caruso
Deborah J. Caruso, Trustee