

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
GUE Liquidation Companies, Inc., ¹	:	Case No. 19-11240 (LSS)
Post-Effective Date Debtor.	:	(Jointly Administered)
	:	Re: Docket No. 1357

**CERTIFICATE OF NO OBJECTION REGARDING FOURTEENTH
OMNIBUS OBJECTION (SUBSTANTIVE) OF DEBTOR LIQUIDATION
TRUST TO CERTAIN MISCLASSIFIED CLAIMS**

The Debtor Liquidation Trust established pursuant to the *First Amended Joint Plan of Liquidation for the Debtors* [Docket No. 1005] (the “Plan”),² other than as noted herein, has received no answer or any other responsive pleading with respect to the *Fourteenth Omnibus Objection (Substantive) of Debtor Liquidation Trust to Certain Misclassified Claims* [Docket No. 1357] (the “Omnibus Objection”) filed by the Debtor Liquidation Trust with the United States Bankruptcy Court for the District of Delaware (the “Court”) on March 24, 2021. Attached to the Omnibus Objection, as Exhibit A, was a proposed form of order (the “Original Order”). The undersigned further certifies that no answer or other responsive pleading to the Omnibus Objection has appeared on the Court’s docket in the above-captioned chapter 11 case. Pursuant to the *Notice of Omnibus Objection and Hearing*, any objection or response to the Omnibus Objection was to

¹ The Post-Effective Date Debtor is and the last four digits of its taxpayer identification number are GUE Liquidation Companies, Inc. (5852). The address of the Post-Effective Date Debtor is: GUE Liquidation Companies, Inc., c/o Howley Law PLLC, Pennzoil Place – South Tower, 711 Louisiana Street, Suite 1850, Houston, Texas 77002.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Plan.

be filed no later than April 7, 2021 at 4:00 p.m. (prevailing Eastern Time) (the “Objection Deadline”).³

WHEREFORE, the Debtor Liquidation Trust respectfully requests that an order, substantially in the form attached hereto as Exhibit A (the “Proposed Order”),⁴ be entered at the earliest convenience of the Court.

Dated: April 13, 2021
Wilmington, Delaware

/s/ Megan E. Kenney

Daniel J. DeFranceschi (No. 2732)
Paul N. Heath (No. 3704)
Brett M. Haywood (No. 6166)
Megan E. Kenney (No. 6426)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 N. King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701
Email: defranceschi@rlf.com
heath@rlf.com
haywood@rlf.com
kenney@rlf.com
silveira@rlf.com

ATTORNEYS FOR THE DEBTOR
LIQUIDATION TRUST

³ Prior to the Objection Deadline, counsel for the Debtor Liquidation Trust received informal comments from Creative Circle, LLC (the “Informal Comments”). The Informal Comments have been resolved without the need for modifications to the proposed form of order.

⁴ On March 30, 2021, the Debtor Liquidation Trust filed the *Notice of Withdrawal of Fourteenth Omnibus Objection (Substantive) of the Debtor Liquidation Trust to Certain Misclassified Claims Solely With Respect to Proof of Claim No. 240-1* [Docket No. 1363]. Accordingly, the Debtor Liquidation Trust has revised the Original Order to remove Proof of Claim No. 240-1. For the convenience of the Court and all parties in interest, a blackline comparison of the Proposed Order against the Original Order is attached hereto as Exhibit B.

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
GUE Liquidation Companies, Inc. ¹	:	Case No. 19-11240 (LSS)
	:	
Post-Effective Date Debtor.	:	Re: Docket No. 1357
	:	

**ORDER SUSTAINING THE FOURTEENTH OMNIBUS OBJECTION
(SUBSTANTIVE) OF THE DEBTOR LIQUIDATION TRUST
TO CERTAIN MISCLASSIFIED CLAIMS**

This matter coming before the Court on the *Fourteenth Omnibus Objection (Substantive) of the Debtor Liquidation Trust to Certain Misclassified Claims* (the “Objection”),² filed by the Debtor Liquidation Trust, pursuant to Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007, and Local Rule 3007-1, to the Misclassified Claims; the Court having reviewed the Objection and having considered the statements of counsel with respect to the Objection at a hearing (if any) before the Court (the “Hearing”); the Court having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, paragraph 31 of the Confirmation Order, and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012, (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (iii) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409, and (iv) notice of the Objection and the Hearing was sufficient under the circumstances; and the Court having determined that the legal and factual bases set forth in the

¹ The Post-Effective Date Debtor is and the last four digits of its taxpayer identification number are GUE Liquidation Companies, Inc. (5852). The address of the Post-Effective Date Debtor is: GUE Liquidation Companies, Inc., c/o Howley Law PLLC, Pennzoil Place – South Tower, 711 Louisiana Street, Suite 1850, Houston, Texas 77002.

² Capitalized terms not otherwise defined herein have the meanings given to them in the Objection.

Objection and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as provided herein.
2. Each proof of claim listed under the heading “Misclassified Claims” on **Schedule 1** annexed hereto is hereby reclassified as a general unsecured claim as set forth therein.
3. Each Misclassified Claim and each objection by the Debtor Liquidation Trust to each such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Misclassified Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.
4. Any stay of this Order pending appeal by any holder of a Misclassified Claim or any other party with an interest in such claims that are subject to this Order shall only apply to the contested matter which involves such party and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters arising from the Objection or this Order.
5. The rights of the Debtor Liquidation Trust, or any other party in interest, as applicable, to (a) file subsequent objections to any Misclassified Claims on any ground, (b) amend, modify, and/or supplement the Objection, including, without limitation, the filing of objections to further amended or newly filed claims, (c) seek expungement or reduction of any Claim to the extent all or a portion of such Claim has been paid, and (d) settle any Claim for less than the asserted amount are preserved. Without limiting the generality of the foregoing, the rights of the Committee Liquidation Trust and/or the Committee Liquidation Trustee to object to the

Misclassified Claims subsequent to the entry of this Order on any ground specifically are preserved.

6. The Debtor Liquidation Trust, Omni, and the Clerk of this Court are authorized to modify the official claims register for these Chapter 11 Cases in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out this Order.

7. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Schedule 1

Misclassified Claims

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
1	Bradley Personnel, Inc.	252-24	\$9,993.22 (507(a)(4) Priority)	\$9,993.22 (General Unsecured)	Reclassify \$9,993.22 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
2	Core Personnel Staffing Services, LLC	252-166	\$46,391.02 (507(a)(4) Priority) \$16,660.34 (General Unsecured)	\$63,051.36 (General Unsecured)	Reclassify \$46,391.02 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
3	Creative Circle, LLC	240-203	\$14,233.83 (507(a)(4) Priority)	\$14,233.83 (General Unsecured)	Reclassify \$14,233.83 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under an agreement to provide the Debtors with employee search and recruiting services, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
4	Direct Placements Staffing Inc.	240-137	\$33,079.77 (507(a)(4) Priority)	\$33,079.77 (General Unsecured)	Reclassify \$33,079.77 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
5	Duroflowers Ltd.	252-235	\$10,771.20 (503(b)(9) Priority) \$354.80 (General Unsecured)	\$11,126.00 (General Unsecured)	Reclassify \$10,771.20 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
6	J and P Scheduling, Inc.	254-14	<p>\$7,280.00 (503(b)(9) Priority)</p> <p>\$19,130.00 (507(a)(4) Priority)¹</p>	<p>\$19,130.00 (General Unsecured)</p>	<p>Reclassify \$7,280 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is related to security services and not related to any goods received within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code and such claim is subsumed by the aggregate general unsecured claim as reclassified.</p> <p>Reclassify \$19,310 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a security services arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.</p>

¹ Claim 254-14 asserts a total claim amount of \$19,130.00 in the proof of claim.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
7	Piyapoom Jewelry Co Ltd	254-86	\$3,091.20 (503(b)(9) Priority)	\$3,091.20 (General Unsecured)	Reclassify \$3,091.20 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.
8	Reblee Inc - Allegiance Staffing	252-50	\$11,716.43 (507(a)(4) Priority)	\$11,716.43 (General Unsecured)	Reclassify \$11,716.43 asserted as priority unsecured claim because claim is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
9	Reblee - Allegiance Staffing	252-83	\$1,771.05 (507(a)(4) Priority)	\$1,771.05 (General Unsecured)	Reclassify \$1,771.05 asserted as priority unsecured claim because claim is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
10	Rocky Mountain Chocolate Factory, Inc.	252-232	\$13,181.83 (503(b)(9) Priority)	\$6,658.40 (503(b)(9) Priority) \$6,523.43 (General Unsecured)	Reclassify \$6,523.43 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code
11	SysIntelli Inc.	252-227	\$23,700.00 (507(a)(4) Priority)	\$2,482.86 (503(b)(1) Priority) \$21,217.14 (General Unsecured)	Reclassify \$21,217.14 asserted as priority unsecured claim because claim is based on unpaid prepetition consulting services, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
12	Temporaries of New England Inc.	240-4	\$3,430.03 (503(b)(9) Priority)	\$3,430.03 (General Unsecured)	Reclassify \$3,420.03 asserted as priority unsecured claim because it is related to prepetition temporary staffing services and not related to any goods received within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.
13	W.W. Grainger	240-171	\$2,468.13 (503(b)(9) Priority) ² \$28,281.39 (Secured) \$4,554.67 (General Unsecured)	\$2,468.13 (503(b)(9) Priority) \$32,836.06 (General Unsecured)	Reclassify \$28,281.39 asserted as a secured claim for reclamation pursuant to section 546(c) of the Bankruptcy Code because such claim was subject to the prior perfected liens of the Debtors' secured lenders. Accordingly, such claim is a general unsecured claim.

² The amount asserted as a section 503(b)(9) claim is subsumed by, and included within, the asserted secured claim.

EXHIBIT B

Blackline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
GUE Liquidation Companies, Inc. ¹	:	Case No. 19-11240 (LSS)
	:	
Post-Effective Date Debtor.	:	Re: Docket No. 1357

**ORDER SUSTAINING THE FOURTEENTH OMNIBUS OBJECTION
(SUBSTANTIVE) OF THE DEBTOR LIQUIDATION TRUST
TO CERTAIN MISCLASSIFIED CLAIMS**

This matter coming before the Court on the *Fourteenth Omnibus Objection (Substantive) of the Debtor Liquidation Trust to Certain Misclassified Claims* (the “Objection”),² filed by the Debtor Liquidation Trust, pursuant to Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007, and Local Rule 3007-1, to the Misclassified Claims; the Court having reviewed the Objection and having considered the statements of counsel with respect to the Objection at a hearing (if any) before the Court (the “Hearing”); the Court having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, paragraph 31 of the Confirmation Order, and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012, (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (iii) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409, and (iv) notice of the Objection and the Hearing was sufficient under the circumstances; and the Court having determined that the legal and factual bases set forth in the

¹ The Post-Effective Date Debtor is and the last four digits of its taxpayer identification number are GUE Liquidation Companies, Inc. (5852). The address of the Post-Effective Date Debtor is: GUE Liquidation Companies, Inc., c/o Howley Law PLLC, Pennzoil Place – South Tower, 711 Louisiana Street, Suite 1850, Houston, Texas 77002.

² Capitalized terms not otherwise defined herein have the meanings given to them in the Objection.

Objection and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as provided herein.
2. Each proof of claim listed under the heading “Misclassified Claims” on **Schedule 1** annexed hereto is hereby reclassified as a general unsecured claim as set forth therein.
3. Each Misclassified Claim and each objection by the Debtor Liquidation Trust to each such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Misclassified Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.
4. Any stay of this Order pending appeal by any holder of a Misclassified Claim or any other party with an interest in such claims that are subject to this Order shall only apply to the contested matter which involves such party and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters arising from the Objection or this Order.
5. The rights of the Debtor Liquidation Trust, or any other party in interest, as applicable, to (a) file subsequent objections to any Misclassified Claims on any ground, (b) amend, modify, and/or supplement the Objection, including, without limitation, the filing of objections to further amended or newly filed claims, (c) seek expungement or reduction of any Claim to the extent all or a portion of such Claim has been paid, and (d) settle any Claim for less than the asserted amount are preserved. Without limiting the generality of the foregoing, the rights of the Committee Liquidation Trust and/or the Committee Liquidation Trustee to object to the

Misclassified Claims subsequent to the entry of this Order on any ground specifically are preserved.

6. The Debtor Liquidation Trust, Omni, and the Clerk of this Court are authorized to modify the official claims register for these Chapter 11 Cases in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out this Order.

7. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Schedule 1

Misclassified Claims

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
1	Bradley Personnel, Inc.	252-24	\$9,993.22 (507(a)(4) Priority)	\$9,993.22 (General Unsecured)	Reclassify \$9,993.22 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
2	Core Personnel Staffing Services, LLC	252-166	\$46,391.02 (507(a)(4) Priority) \$16,660.34 (General Unsecured)	\$63,051.36 (General Unsecured)	Reclassify \$46,391.02 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
3	Creative Circle, LLC	240-203	\$14,233.83 (507(a)(4) Priority)	\$14,233.83 (General Unsecured)	Reclassify \$14,233.83 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under an agreement to provide the Debtors with employee search and recruiting services, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
4	Direct Placements Staffing Inc.	240-137	\$33,079.77 (507(a)(4) Priority)	\$33,079.77 (General Unsecured)	Reclassify \$33,079.77 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
5	Duroflowers Ltd.	252-235	\$10,771.20 (503(b)(9) Priority) \$354.80 (General Unsecured)	\$11,126.00 (General Unsecured)	Reclassify \$10,771.20 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
6	J and P Scheduling, Inc.	254-14	\$7,280.00 (503(b)(9) Priority) \$19,130.00 (507(a)(4) Priority) ¹	\$19,130.00 (General Unsecured)	Reclassify \$7,280 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is related to security services and not related to any goods received within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code and such claim is subsumed by the aggregate general unsecured claim as reclassified. Reclassify \$19,310 asserted as priority unsecured claim because it is based on the Debtors' unpaid prepetition contractual obligations owed under a security services arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4) of the Bankruptcy Code. Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
7	National Orchids, Inc.	240-1	\$2,280.00 (503(b)(9) Priority) \$13,129.15 (General Unsecured)	\$54.60 (503(b)(9) Priority) \$15,354.55 (General Unsecured)	Reclassify \$2,225.40 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.

¹ Claim 254-14 asserts a total claim amount of \$19,130.00 in the proof of claim.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
8 <u>7</u>	Piyapoom Jewelry Co Ltd	254-86	\$3,091.20 (503(b)(9) Priority)	\$3,091.20 (General Unsecured)	Reclassify \$3,091.20 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.
98	Reblee Inc - Allegiance Staffing	252-50	\$11,716.43 (507(a)(4) Priority)	\$11,716.43 (General Unsecured)	Reclassify \$11,716.43 asserted as priority unsecured claim because claim is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
109	Reblee - Allegiance Staffing	252-83	\$1,771.05 (507(a)(4) Priority)	\$1,771.05 (General Unsecured)	Reclassify \$1,771.05 asserted as priority unsecured claim because claim is based on the Debtors' unpaid prepetition contractual obligations owed under a staffing arrangement, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.
110	Rocky Mountain Chocolate Factory, Inc.	252-232	\$13,181.83 (503(b)(9) Priority)	\$6,658.40 (503(b)(9) Priority) \$6,523.43 (General Unsecured)	Reclassify \$6,523.43 asserted as administrative expense under section 503(b)(9) of the Bankruptcy Code because it is not related to any goods received by the Debtors within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code
111	SysIntelli Inc.	252-227	\$23,700.00 (507(a)(4) Priority)	\$2,482.86 (503(b)(1) Priority) \$21,217.14 (General Unsecured)	Reclassify \$21,217.14 asserted as priority unsecured claim because claim is based on unpaid prepetition consulting services, and, therefore the priority unsecured claim is not entitled to priority under section 507(a)(4). Section 507(d) of the Bankruptcy Code prohibits claimant's subrogation to unsecured priority status.

	Claimant Name	Claim No.	Claim Amount and Classification Status	Modified Claim Amount and Classification Status	Reason for Reclassification
13 <u>12</u>	Temporaries of New England Inc.	240-4	\$3,430.03 (503(b)(9) Priority)	\$3,430.03 (General Unsecured)	Reclassify \$3,420.03 asserted as priority unsecured claim because it is related to prepetition temporary staffing services and not related to any goods received within the twenty days before the Petition Date. Accordingly, the claim is not entitled to administrative priority under section 503(b)(9) of the Bankruptcy Code.
14 <u>13</u>	W.W. Grainger	240-171	\$2,468.13 (503(b)(9) Priority) ² \$28,281.39 (Secured) \$4,554.67 (General Unsecured)	\$2,468.13 (503(b)(9) Priority) \$32,836.06 (General Unsecured)	Reclassify \$28,281.39 asserted as a secured claim for reclamation pursuant to section 546(c) of the Bankruptcy Code because such claim was subject to the prior perfected liens of the Debtors' secured lenders. Accordingly, such claim is a general unsecured claim.

² The amount asserted as a section 503(b)(9) claim is subsumed by, and included within, the asserted secured claim.