

**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.	:	
	:	
	:	Hearing Date: May 20, 2021 at 10:00 a.m. (ET)
	:	Response Deadline: May 4, 2021 at 4:00 p.m. (ET)
	:	

**FIFTEENTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF
DEBTOR LIQUIDATION TRUST TO CERTAIN (I) INSUFFICIENT
DOCUMENTATION CLAIMS; (II) DUPLICATE CLAIMS;
(III) AMENDED AND SUPERSEDED CLAIMS; AND
(IV) CLAIMS ON ACCOUNT OF EQUITY INTERESTS**

<p style="text-align:center">THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS. CLAIMANTS SHOULD CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS TO THIS OBJECTION TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS. CLAIMANTS SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE SCHEDULES ATTACHED TO THIS OBJECTION.</p>

The Debtor Liquidation Trust established pursuant to the *First Amended Joint Plan of Liquidation for the Debtors* [D.I. 1005] (the “Plan”),² seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”): (i) disallowing and expunging the insufficient documentation claims identified on Schedule 1 thereto (the “Insufficient Documentation Claims”); (ii) disallowing and expunging the duplicative claims identified on Schedule 2 thereto (the “Duplicate Claims”); (iii) disallowing and expunging the claims identified

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.

on Schedule 3 thereto as amended and superseded by subsequently filed claims (the “Amended and Superseded Claims”); and (iv) disallowing and expunging the claims identified on Schedule 4 thereto on account of the claims being an equity interest in the Debtors (the “Equity Claims” and together with the Insufficient Documentation Claims, Duplicate Claims, and Amended and Superseded Claims, the “Disputed Claims”). In support of this objection (this “Objection”), the Debtor Liquidation Trust submits the *Declaration of Thomas A. Howley in Support of the Fifteenth Omnibus Objection (Non-Substantive) of Debtor Liquidation Trust to Certain (I) Insufficient Documentation Claims; (II) Duplicate Claims; (III) Amended and Superseded Claims; and (IV) Claims on Account of Equity Interests* attached hereto as **Exhibit B** (the “Howley Declaration”) and respectfully represents as follows:

General Background

1. On June 3, 2019 (the “Petition Date”), GUE Liquidation Companies, Inc. and certain of its direct and indirect domestic subsidiaries, as debtors and debtors in possession (collectively and prior to December 30, 2019, the “Debtors”) each commenced a case (the “Chapter 11 Cases”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

2. A comprehensive description of the Debtors’ (a) businesses, operations, and capital structure (as of the Petition Date) and (b) the events leading to the commencement of these Chapter 11 Cases can be found in the *Declaration of Scott D. Levin in Support of First-Day Pleadings* [D.I. 3], which was filed on the Petition Date and is incorporated herein by reference.

3. On June 12, 2019, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”) in these Chapter 11 Cases [D.I. 118], which was dissolved on the Effective Date (as defined below).

4. On August 1, 2019, the Court entered an order [D.I. 490] approving the sale of the Debtors' Personal Creations business (the "Personal Creations Sale") to PlanetArt, LLC ("PlanetArt"). The Personal Creations Sale closed on August 1, 2019. *See Notice of Occurrence of Closing of Sale of Personal Creations* [D.I. 520], dated August 7, 2019. On August 9, 2019, the Court entered orders [D.I. 552, 553] approving the sale of the Debtors' (a) Shari's Berries/Gourmet Foods businesses to SBF Acquisition, LLC (the "Gourmet Foods Sale") and (b) legacy FTD business and restructured ProFlowers business to Gateway Mercury Holdings, LLC (the "FTD/ProFlowers Sale" and, collectively with the Personal Creations Sale and the Gourmet Foods Sale, the "Sales").³ The Gourmet Foods Sale closed on August 14, 2019, and the FTD/ProFlowers Sale closed on August 23, 2019 (each a "Closing Date" and collectively, the "Closing Dates"). *See Notice of Occurrence of Closing of Sale of Gourmet Foods* [D.I. 578], dated August 15, 2019; *Notice of Occurrence of Closing of Sale of the FTD Assets and Restructured ProFlowers Business* [D.I. 603], dated August 23, 2019. As of the closing of the FTD/ProFlowers Sale, the Debtors were no longer operating entities.

5. On December 19, 2019, the Court entered an order [D.I. 1037] confirming the Plan (the "Confirmation Order"). The effective date of the Plan (the "Effective Date") occurred on December 30, 2019.

6. On the Effective Date, the Debtor Liquidation Trust and the Committee Liquidation Trust were established pursuant to the Plan to, among other things, liquidate the

³ Among other things, the orders approving the Sales [D.I. 490, 552 & 553] (collectively, the "Sale Orders") approved the following: (i) that certain *Asset Purchase Agreement*, dated as of June 23, 2019, by and among PlanetArt, LLC and Provide Creations, Inc., Provide Commerce LLC, FTD, Inc., and Giftco LLC (the "Personal Creations APA"), (ii) that certain that certain Second Amended and Restated Asset Purchase Agreement, dated as of July 31, 2019, by and among Gateway Mercury Holdings, LLC and FTD, Inc. and the other sellers party thereto (the "FTD APA"), and (iii) that certain Asset Purchase Agreement, dated as of July 31, 2019, by and among Debtor Provide Commerce LLC, as seller, and SBF Acquisition, LLC, as purchaser (the "Gourmet Foods APA" and together with the Personal Creations APA and FTD APA, the "APAs").

Debtors' remaining assets and make distributions in accordance with the terms of the Plan. *See* Plan, §§ III.B.1, III.C.1.

7. The Committee Liquidation Trust (or the Committee Liquidation Trustee on its behalf) generally is responsible for (a) making distributions to holders of general unsecured claims against the Debtors from (i) the \$4.2 million Committee Settlement Amount and (ii) any proceeds of Committee Liquidation Trust Retained Causes of Action; (b) pursuing the Committee Liquidation Trust Retained Causes of Action; and (c) reviewing, reconciling, settling or objecting to general unsecured claims. *See* Plan, §§ II.E.4.b, III.C.1.

8. The Debtor Liquidation Trust (or the Debtor Liquidation Trustee on its behalf) generally is responsible for (a) liquidating all assets of the Debtors' estates other than Committee Liquidation Trust Assets including, without limitation, various cash escrows and certain causes of action further described in the Plan; (b) assuming outstanding responsibilities of the Debtors under the Plan; (c) making distributions to holders of secured, administrative, and priority claims against the Debtors; and (d) reviewing, reconciling, settling or objecting to claims other than general unsecured claims. *See* Plan, §§ I.A.51, III.B.1, III.B.3, III.B.4.

Claims Process

9. On June 4, 2019, the Court entered an order [D.I. 43] authorizing the retention and employment of Omni Management Group, Inc. ("Omni") as the claims and noticing agent for the Debtors. On July 1, 2019, the Court entered an order [D.I. 282] authorizing the retention and employment of Omni as administrative advisor for the Debtors. As the Debtors' claims agent, Omni is responsible for, among other things, maintaining the database containing the Schedules (as defined below) and maintaining and docketing proofs of claim filed in these Chapter 11 Cases.

10. On July 13, 2019, the Debtors filed their schedules of assets and liabilities and statements of financial affairs (collectively, the “Schedules”) [D.I. 349-378].

11. On July 26, 2019, the Bankruptcy Court entered an order [D.I. 450] (the “Bar Date Order”) which, among other things, established (i) October 7, 2019 at 5:00 p.m. (prevailing Eastern Time), as the deadline to file proofs of claim for persons or entities, (other than governmental units as defined in section 101(27) of the Bankruptcy Code) (the “General Bar Date”), (ii) October 7, 2019 at 5:00 p.m. (prevailing Eastern Time) as the deadline to file claims for (a) all entities holding claims of any kind that first arose during the period beginning on or after the Petition Date and ending on the Closing Date, including claims under sections 503(b)(1) through (8) of the Bankruptcy Code (excluding, for the avoidance of doubt, Section 503(b)(9) Claims (as defined in the Bar Date Order)) and (b) governmental units holding claims against the Debtors that are deemed entitled to administrative priority despite some portion of such claim being attributable to prepetition periods (the “Administrative Expense Bar Date”), and (iii) December 2, 2019 at 5:00 p.m. (prevailing Eastern Time) as the deadline to file proofs of claim for governmental units (the “Governmental Bar Date” and together with the General Bar Date and the Administrative Expense Bar Date, the “Bar Dates”).

12. In accordance with the Bar Date Order, Omni mailed notice of the Bar Dates and proof of claim forms and requests for administrative expenses to, among others, all of the Debtors’ creditors and other known parties in interest as of the Petition Date [D.I. 641, 785, 866]. Notice of the General Bar Date was also published once in the national edition of *USA Today* and once in the local editions of *The Chicago Tribune* and *the San Diego Tribune*. See [D.I. 636].

13. As of the date of this Objection, approximately 1,053 proofs of claim have been filed in the Chapter 11 Cases, hundreds of which are within the purview of the Debtor

Liquidation Trust. The Debtor Liquidation Trust and its advisors are in the process of reviewing and reconciling such claims and comparing them with the Debtors' books and records to which they have access (the "Books and Records") to determine the validity of such claims. As of the date hereof, fourteen omnibus claims objections [D.I. 800, 801, 1138, 1140, 1142, 1143, 1225, 1226, 1265, 1288, 1289, 1312, 1345, 1357] and three notices of satisfaction [D.I. 1014, 1311, 1344] have been filed.

Jurisdiction

14. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012, and paragraph 31 of the Confirmation Order. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue for this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

15. By this Objection, the Debtor Liquidation Trust seeks entry of the Proposed Order, pursuant to section 502 of the Bankruptcy Code, Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), disallowing and expunging: (i) the Insufficient Documentation Claims identified on Schedule 1 to the Proposed Order; (ii) the Duplicate Claims identified on Schedule 2 to the Proposed Order; (iii) the Amended and Superseded Claims identified on Schedule 3 to the Proposed Order; and (iv) the Equity Claims identified on Schedule 4 to the Proposed Order.

Basis for Relief

16. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992); *Matter of Int'l Match Corp.*, 69 F. 2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *In re Allegheny Int'l, Inc.*, 954 F.2d at 173. A party wishing to dispute such a claim must produce evidence in sufficient force to negate the claim's *prima facie* validity. *Id.* In practice, the objecting party must produce evidence that would refute at least one of the allegations essential to the claim's legal sufficiency. *Id.* Once the objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* The burden of persuasion is always on the claimant. *Id.*

17. As set forth in the Howley Declaration, and the sections that follow, the Disputed Claims should be disallowed and expunged as requested.

A. Insufficient Documentation Claims

18. As set forth in the Howley Declaration, based upon a review and analysis of the Insufficient Documentation Claims listed on Schedule 1 to the Proposed Order, the Debtor Liquidation Trust has determined that each Insufficient Documentation Claim lacks any supporting documentation for the existence and/or amount of the underlying claims. The Insufficient Documentation Claims are not *prima facie* valid. Pursuant to Bankruptcy Rule 3001(c), a claimant that files a proof of claim based on a writing must file an original or duplicate of the writing with the proof of claim or otherwise explain that the writing has been lost or destroyed. Only a proof

of claim filed in accordance with Bankruptcy Rule 3001 constitutes *prima facie* evidence of its validity and amount.

19. Moreover, the Howley Declaration explains that the Debtor Liquidation Trust and its professionals have reviewed and made reasonable efforts to research the Insufficient Documentation Claims, each of which (i) does not provide sufficient information to indicate the existence, validity or amount of a claim, (ii) does not attach any documentation or reference to documentation that would indicate the existence, validity or amount of a debt or claim, and (iii) does not have any basis for existence, validity or amount pursuant to the Books and Records. Without limiting the generality of the foregoing, the Debtor Liquidation Trust has reviewed the underlying claims, caused a review of the Books and Records for information related to the claim including, but not limited to, a review of the Schedules [Docket Nos. 349-378], the Debtors' creditor matrix [Docket No. 31], and the claims database maintained in the ordinary course by Omni, the Debtors' third-party claims administrator. Such review provided no basis or appropriate supporting documentation on which the Debtor Liquidation Trust can determine that a valid claim exists. As such, the Debtor Liquidation Trust believes the Insufficient Documentation Claims do not provide *prima facie* evidence of the existence, validity and amount of such claims.

20. Failure to disallow the Insufficient Documentation Claims will result in the applicable claimants receiving an unwarranted recovery to the detriment of other creditors. Therefore, the Debtor Liquidation Trust (i) objects to the allowance of the Insufficient Documentation Claims set forth on Schedule 1 to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing and expunging the Insufficient Documentation Claims.⁴

⁴ To the extent that any of the claimants provide additional documentation with respect to the Insufficient Documentation Claims in response to this Objection, the Debtor Liquidation Trust reserves all rights to assert that such additional documentation should not be permitted and the claim should be disallowed as the claimant failed to meet its burden in a timely manner. However, to the extent that any of the additional

B. Duplicate Claims

21. As set forth in the Howley Declaration, based upon a careful review and analysis of the Duplicate Claims listed on Schedule 2 to the Proposed Order, the Books and Records, and the claims register, the Debtor Liquidation Trust has determined that each Duplicate Claim is identical to another proof of claim filed by, or on behalf of, the same claimant. The Duplicate Claims are duplicative of the corresponding claim listed under the column titled “Remaining Claim No.” (the “Remaining Claims”).

22. In some instances, creditors have filed identical claims against the same Debtor, thereby asserting the same liability multiple times. In other instances, some of the Duplicate Claims are asserted against different Debtors, but, because of the substantive consolidation of the Debtors’ estates pursuant to the Plan, such claims may be subject to a non-substantive omnibus claim objection pursuant to Local Rule 3007-1(d)(i).⁵

23. Pursuant to Section II.A of the Plan and paragraph 15 of the Confirmation Order, as of the Effective Date, (1) all assets and liabilities of the Debtors shall be merged; (2) all guarantees or responsibility of one Debtor of the obligations of any other Debtor shall be eliminated, and all guarantees or responsibility executed by multiple Debtors of the obligations of any other entity shall be consolidated into a single obligation, so that any claim against any Debtor and any guarantee or responsibility thereof executed by any other Debtor and any joint or several liability of any of the Debtors shall be one obligation of the Debtors; (3) each and every claim filed or to be filed in the chapter 11 case of any Debtor shall be filed against, and shall be a single

documentation is provided and the claim is held to constitute a timely filed proof of claim that is *prima facie* valid, the Debtor Liquidation Trust reserves all rights to further object to the proof of claim on any grounds permitted under applicable law.

⁵ “An Objection is deemed to be on a substantive basis unless it is based on one or more of the following: (i) [a] duplicate claim; *provided, however*, that a claim filed against two different debtors is not a duplicate claim unless the cases have been substantively consolidated by order of the Court” Local Rule 3007-1(d)(i).

obligation of, the Debtors; (4) intercompany claims between Debtors shall be eliminated and extinguished; and (5) equity or membership interests of one Debtor in another Debtor shall be cancelled. Thus, each claim filed in the Debtors' cases is deemed to be have been filed against the estate of the substantively consolidated Debtors, and these creditors are entitled to receive only one distribution on account of duplicate, identical claims against the substantively consolidated Debtors and their estates.

24. The Debtor Liquidation Trust should not be required to pay twice on the same obligation. Moreover, the elimination of Duplicate Claims will enable the Debtor Liquidation Trust to maintain a claims register that more accurately reflects the claims that have been asserted against the Debtors' estates. Therefore, the Debtor Liquidation Trust (i) objects to the allowance of the Duplicate Claims set forth on Schedule 2 to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing and expunging the Duplicate Claims. The objection to the Duplicate Claims does not constitute an objection to the Remaining Claims, and the Debtor Liquidation Trust reserves its rights to object to such Remaining Claims on any and all grounds.

C. Amended and Superseded Claims

25. As set forth in the Howley Declaration, based upon a careful review and analysis of the Amended and Superseded Claims listed on Schedule 3 to the Proposed Order, the Debtor Liquidation Trust has determined that each Amended and Superseded Claim has been amended and superseded by a later-filed claim, filed by the same claimant for the same liability. The Amended and Superseded Claims no longer represent valid claims against the Debtors' estates as they have been amended and superseded by the corresponding Remaining Claim listed under the column titled "Remaining Claim No."

26. The Debtor Liquidation Trust should not be required to pay twice on the same obligation. Moreover, the elimination of amended and superseded claims will enable the Debtor Liquidation Trust to maintain a claims register that more accurately reflects the claims that have been asserted against the Debtors' estates. Therefore, the Debtor Liquidation Trust (i) objects to the allowance of the Amended and Superseded Claims set forth on Schedule 3 to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing and expunging the Amended and Superseded Claims. The objection to the Amended and Superseded Claims does not constitute an objection to the Remaining Claims, and the Debtor Liquidation Trust reserves its rights to object to such Remaining Claims on any and all grounds.

D. Equity Claims

27. As set forth in the Howley Declaration, based upon a careful review and analysis of the Equity Claims listed on Schedule 4 to the Proposed Order, the Debtor Liquidation Trust has determined that the Equity Claims were filed by shareholders based on the asserted ownership of equity securities in one of the Debtors. The Bankruptcy Code defines an "equity security" as a:

- a. share in a corporation, whether or not transferable or denominated "stock", or similar security;
- b. interest of a limited partner in a limited partnership; or
- c. warrant or right, other than a right to convert, to purchase, sell, or subscribe to a share, security, or interest of a kind specified in subparagraph (A) or (B) of this paragraph.

11 U.S.C. § 101(16). Holders of equity securities, such as shares of stock, do not have "claims" under Bankruptcy Code section 101(5), but rather equity interests. *See In re Insilco Techs., Inc.*, 480 F.3d 212, 218 (3d Cir. 2007) ("[An equity interest] is not a claim at all"); *In re Hedged-Invs. Assocs.*, 84 F.3d 1267, 1272 (10th Cir. 1996) ("Simply put, an equity interest is not a claim against

the debtor”) (quotations omitted)). The Equity Claims do not assert any claim for damages, but rather assert only ownership as an equity interest.

28. The equity interests asserted by the holders of the Equity Claims are not in fact claims against the Debtors. Therefore, the Debtor Liquidation Trust (i) objects to the allowance of the Equity Claims set forth on Schedule 4 to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing and expunging the Equity Claims.

Responses to this Objection

29. To contest the determinations made as to the Disputed Claims included in this Objection, a claimant must file with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor Wilmington, Delaware 19801 and serve a written response to this Objection (a “Response”) no later than **May 4, 2021 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”) upon the following:

RICHARDS, LAYTON & FINGER, P.A.
Daniel J. DeFranceschi
Paul N. Heath
Brett M. Haywood
Megan E. Kenney
920 N. King Street
Wilmington, Delaware 19801

30. Each Response to this Objection must, at a minimum, contain the following information:

- i. a caption setting forth the name of the Court, the name of the Debtor, the case number, and the title of the Objection to which the Response is directed;
- ii. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;
- iii. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;

- iv. all documentation and other evidence in support of the claim, not previously filed with the Court or the claims agent, upon which the claimant will rely in opposing this Objection; and
- v. the name, address, telephone number, fax number and/or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtor Liquidation Trust should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the claim on behalf of the claimant

31. If a claimant fails to timely file and serve a Response by the Response Deadline, the Debtor Liquidation Trust may present to the Court an appropriate order disallowing and expunging the Disputed Claims and sustaining this Objection without further notice to the claimant or a hearing.

32. Debtor Liquidation Trust may file and serve a reply to any Response in accordance with the Local Rules. The Debtor Liquidation Trust reserves the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing.

Separate Contested Matters

33. To the extent a Response is filed regarding any claim listed in this Objection and the Debtor Liquidation Trust is unable to resolve the Response, the objection by the Debtor Liquidation Trust to such claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

Reservation of Rights

34. The Debtor Liquidation Trust hereby reserves the right to (i) file subsequent objections to any claims subject hereto on any ground; (ii) amend, modify, or supplement this Objection including, without limitation, the filing of objections to further amended or newly-filed

claims; (iii) seek to expunge or reduce any claim to the extent all or a portion of such claim has been paid; and (iv) settle any claim for less than the asserted amount. Separate notice and a hearing will be provided in connection with any such additional objections.

Compliance with Local Rule 3007-1

35. To the best of the Debtor Liquidation Trust's knowledge and belief, this Objection complies with Local Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

Notice

36. Notice of this Objection shall be provided to (a) the U.S. Trustee; (b) Moore & Van Allen PLLC, as counsel to Bank of America, N.A., as administrative agent under the Debtors' prepetition and postpetition secured credit facilities; (c) the claimants (and counsel, if known) whose claims are subject to this Objection; and (d) any other party entitled to notice pursuant to Bankruptcy Rule 2002 or order of the Court. Due to the nature of the relief requested herein, the Debtor Liquidation Trust respectfully submits that no further notice of this Objection is required.

37. Pursuant to Bankruptcy Rule 3007, the Debtor Liquidation Trust will provide all claimants affected by the Objection with at least thirty (30) days' notice of the hearing to consider the Objection.

No Prior Request

38. No prior request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtor Liquidation Trust respectfully requests that the Court (i) enter the Proposed Order sustaining the Objection; and (ii) grant such other and further relief to the Debtor Liquidation Trust as the Court may deem proper.

Dated: April 20, 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)

Sarah E. Silveira (No. 6580)

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ATTORNEYS FOR THE DEBTOR
LIQUIDATION TRUST

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERE TO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.**

**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.	:	Hearing Date: May 20, 2021 at 10:00 a.m. (ET)
	:	Response Deadline: May 4, 2021 at 4:00 p.m. (ET)
	:	

NOTICE OF OMNIBUS OBJECTION AND HEARING

PLEASE TAKE NOTICE that, on April 20, 2021, the Debtor Liquidation Trust established pursuant to the *First Amended Joint Plan of Liquidation for the Debtors* [D.I. 1005] (the “Plan”),² filed the *Fifteenth Omnibus Objection (Non-Substantive) of Debtor Liquidation Trust to Certain (I) Insufficient Documentation Claims; (II) Duplicate Claims; (III) Amended and Superseded Claims; and (IV) Claims on Account of Equity Interests* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). **Your claim(s) may be disallowed or modified as a result of the Objection. Therefore, you should read the attached Objection carefully.**

PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION AND BY ANY FURTHER CLAIM OBJECTION THAT MAY BE FILED BY THE DEBTOR LIQUIDATION TRUST OR OTHERWISE.

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.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTOR LIQUIDATION TRUST'S RIGHTS TO PURSUE FURTHER OBJECTIONS AGAINST YOUR CLAIM(S) SUBJECT TO THE OBJECTION IN ACCORDANCE WITH APPLICABLE LAW AND APPLICABLE ORDERS OF THE BANKRUPTCY COURT.

PLEASE TAKE FURTHER NOTICE that if the holder of a claim that is the subject of the Objection wishes to respond to the Objection, the holder must file a written response on or before **May 4, 2021 at 4:00 p.m. (prevailing Eastern Time)** with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 and serve a copy on Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801 (Attn: Daniel J. DeFranceschi, Esq. (defranceschi@rlf.com), Paul N. Heath (heath@rlf.com), Brett M. Haywood (haywood@rlf.com), and Megan E. Kenney (kenney@rlf.com)).

PLEASE TAKE FURTHER NOTICE that responses to the Objection must contain, at minimum, the following: (a) a caption setting forth the name of the Court, the name of the debtor, the case number, and the title of the Objection to which the response is directed; (b) the name of the claimant, his/her/its claim number, and a description of the basis for the amount of the claim; (c) the specific factual basis and supporting legal argument upon which the claimant will rely in opposing this Objection; (d) any supporting documentation, to the extent it was not included with the proof of claim previously filed with the clerk or claims agent, upon which the claimant will rely to support the basis for and amounts asserted in the proof of claim; and (e) the name, address, email address, telephone number, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtor

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

Liquidation Trust should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the Objection to the disputed claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that if no response to the Objection is timely filed and received in accordance with the above procedures, an order may be entered sustaining the Objection without further notice or a hearing. If a response is properly filed, served and received in accordance with the above procedures and such response is not resolved, a hearing to consider such response and the Objection will be held before The Honorable Laurie Selber Silverstein, United States Bankruptcy Judge for the District of Delaware, at the Court, 824 North Market Street, 6th Floor, Courtroom No. 2, Wilmington, Delaware 19801 on **May 20, 2021 at 10:00 a.m. (prevailing Eastern Time)**. Only a response made in writing and timely filed and received will be considered by the Court at the Hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY SUSTAIN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 20, 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)

Sarah E. Silveira (No. 6580)

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ATTORNEYS FOR THE DEBTOR
LIQUIDATION TRUST

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.

**ORDER SUSTAINING FIFTEENTH OMNIBUS OBJECTION
(NON-SUBSTANTIVE) OF DEBTOR LIQUIDATION TRUST TO
CERTAIN (I) INSUFFICIENT DOCUMENTATION CLAIMS; (II) DUPLICATE
CLAIMS; (III) AMENDED AND SUPERSEDED CLAIMS; AND
(IV) CLAIMS ON ACCOUNT OF EQUITY INTERESTS**

This matter coming before the Court on the *Fifteenth Omnibus Objection (Non-Substantive) of Debtor Liquidation Trust to Certain (I) Insufficient Documentation Claims; (II) Duplicate Claims; (III) Amended and Superseded Claims; and (IV) Claims on Account of Equity Interests* (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 Disputed 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

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.

to 28 U.S.C. §§ 1408 and 1409, and (iv) notice of the Objection and the Hearing was sufficient under the circumstances; the Court having determined that the legal and factual bases set forth in the 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 “Insufficient Documentation Claims” on **Schedule 1** annexed hereto is hereby disallowed and expunged.
3. Each proof of claim listed under the heading “Duplicate Claims” on **Schedule 2** annexed hereto is hereby disallowed and expunged.
4. Each proof of claim listed under the heading “Amended Claims to be Disallowed” on **Schedule 3** annexed hereto is hereby disallowed and expunged.
5. Each proof of claim listed under the heading “Equity Claims” on **Schedule 4** annexed hereto is hereby disallowed and expunged.
6. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtor Liquidation Trusts’ rights to object on any other grounds that the Debtor Liquidation Trust discovers during the pendency of these Chapter 11 Cases are preserved.
7. Each Disputed 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 Disputed 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.

8. 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.

9. 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

Insufficient Documentation Claims

Insufficient Documentation Claims						
#	Claimant Name	Date Claim Filed	Claim No.	Debtor Name	Claim Amount ¹	Reason for Disallowance
1	Turner, Kimberly K P.O. Box 1100 Turner, OR 97392	9/30/2019	240-255	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	Unknown (S) (A) (P) (U) (T)	Claim No. 240-255 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
2	A.O. Reed & Co. 4777 Ruffner St. P.O. Box 85226 San Diego, CA 92186	10/10/2019	252-229	GUE Liquidation Commerce LLC (f/k/a Provide Commerce LLC)	\$6,534.79 (S) (A) (P) (U) \$6,534.79 (T)	Claim No. 252-229 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
3	Mae Marohn 700 Birchwood Drive Westbury, NY 11590	5/4/2020	240-371	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$1,200.00 (S) (A) (P) (U) \$1,200.00 (T)	Claim No. 240-371 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
4	Michael M. Tomita 336 Susquehanna Ave. Placentia, CA 92870	10/23/2019	240-353	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$1,000.00 (S) (A) (P) (U) \$1,000.00 (T)	Claim No. 240-353 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
5	Ida Agee 65 East End Ave. Carneys Pont, NJ 08069	10/10/2019	240-337	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	Unknown (S) (A) (P) (U) (T)	Claim No. 240-337 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.

¹ S = Secured; A = Administrative; P = Priority; U = Unsecured; T = Total.

Insufficient Documentation Claims						
#	Claimant Name	Date Claim Filed	Claim No.	Debtor Name	Claim Amount ¹	Reason for Disallowance
6	Wesley R. Turner P.O. Box 1100 Turner, OR 97392	10/30/2019	240-355	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	Unknown (S) (A) (P) (U) (T)	Claim No. 240-355 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
7	Stephen E. Bennett 7 Industrial Ct. Pontiac IL, 61764	9/17/19	240-220	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	Unknown (S) (A) (P) (U) (T)	Claim No. 240-320 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.
8	Atlas Flowers, Inc. Denver G. Edwards Pierce Bainbridge Beck Price & Hecht LLP 277 Park Avenue, 45 th Floor New York, NY 10172 and Bradford Edwards & Varlack LLP 12 East 49th Street, 11th Floor New York, NY 10017	10/7/2019	240- 321 ²	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$6,055.82 (S) (A) (P) (U) \$6,055.82 (T)	Claim No. 240-321 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.

² This claim is included in Schedule 2, Duplicate Claims, as a duplicate claim to be disallowed.

Insufficient Documentation Claims						
#	Claimant Name	Date Claim Filed	Claim No.	Debtor Name	Claim Amount ¹	Reason for Disallowance
9	Atlas Flowers, Inc. Denver G. Edwards Pierce Bainbridge Beck Price & Hecht LLP 277 Park Avenue, 45 th Floor New York, NY 10172 and Bradford Edwards & Varlack LLP 12 East 49th Street, 11th Floor New York, NY 10017	10/7/2019	240-322 ³	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$6,055.82 (S) \$6,055.82 (A) \$6,055.82 (P) \$6,055.82 (U) \$6,055.82 (T)	Claim No. 240-322 does not include or attach sufficient documentation to constitute prima facie evidence of the validity and amount of the claim, and the Books and Records do not reflect any basis for the claim on behalf of this claimant.

³ This claim is included on Schedule 2, Duplicate Claims, as a surviving claim of a duplicate claim to be disallowed.

Schedule 2

Duplicate Claims

#	Claimant Name	Surviving Claims				Duplicate Claims				Reason for Disallowance
		Date Claim Filed	Claim Number	Debtor Name	Claim Amount ¹	Date Claim Filed	Claim Number	Debtor Name	Claim Amount	
1	Atlas Flowers, Inc. Denver G. Edwards Pierce Bainbridge Beck Price & Hecht LLP 277 Park Avenue, 45 th Floor New York, NY 10172 and Bradford Edwards & Varlack LLP 12 East 49th Street, 11th Floor New York, NY 10017	10/7/2019	240-322 ²	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$6,055.82 (S) (A) (P) (U) \$6,055.82 (T)	10/7/2019	240-321 ³	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$6,055.82 (S) (A) (P) (U) \$6,055.82 (T)	Claim No. 240-322 is duplicative of Claim No. 240- 321.
2	Synergy Direct LLC 4807 Rockside Rd # 370 Independence, OH 44131	10/7/2019	241-112	GUE Liquidation, Inc. (f/k/a FTD, Inc.)	\$13,249.60 (S) (A) (P) (U) \$13,249.60 (T)	10/7/2019	240-314	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$13,249.60 (S) (A) (P) (U) \$13,249.60 (T)	Claim No. 240-314 is duplicative of Claim No. 241- 112.

¹ S = Secured; A = Administrative; P = Priority; U = Unsecured; T = Total.

² This claim is included in Schedule 1, Insufficient Documentation Claims, as an insufficient documentation claim to be disallowed.

³ This claim is included in Schedule 1, Insufficient Documentation Claims, as an insufficient documentation claim to be disallowed.

Schedule 3

Amended and Superseded Claims

#	Claimant Name	Surviving Claims				Amended Claims to be Disallowed				Reason for Disallowance
		Date Claim Filed	Claim Number	Debtor Name	Claim Amount ¹	Date Claim Filed	Claim Number	Debtor Name	Claim Amount	
1	Salseforce.com, Inc. C/O Lawrence Schwab/Gaye Heck Bialson, Bergen & Schwab 633 Menlo Ave., Suite 100 Menlo Park, CA 94025	01/16/20	252-249	GUE Liquidation Commerce LLC (f/k/a Provide Commerce LLC)	(S) (A) \$30,357.29 (P) \$29,681.92 (U) \$60,039.21 (T)	7/25/2019	252-60	GUE Liquidation Commerce LLC (f/k/a Provide Commerce LLC)	(S) (A) \$507,579.75 (P) \$120,129.40 (U) \$627,709.18 (T)	Claim No. 240-60 was amended and superseded by Claim No. 252- 249.
2	Salseforce.com, Inc. C/O Lawrence Schwab/Gaye Hecj Bialson, Bergen & Schwab 633 Menlo Ave., Suite 100 Menlo Park, CA 94025	01/16/20	241-131	GUE Liquidation, Inc. (f/k/a FTD, Inc.)	(S) (A) \$1,561.77 (P) \$61,924.23 (U) \$63,486.00 (T)	01/16/20	241-130	GUE Liquidation, Inc. (f/k/a FTD, Inc.)	(S) (A) \$1,561.77 (P) \$2,152.78 (U) \$3,714.55 (T)	Claim No. 241- 130 was amended and superseded by Claim No. 241- 131.

¹ S = Secured; A = Administrative; P = Priority; U = Unsecured; T = Total.

Schedule 4

Equity Claims

Equity Claims						
#	Claimant Name	Date Claim Filed	Claim No.	Debtor Name	Claim Amount¹	Reason for Disallowance
1	Kwong Thye Liew 4752 195 Street Flushing, NY 11358	9/30/2019	240-252	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	Unknown (S) (A) (P) (U) (T)	Claim No. 240- 252 is determined to be filed on account of ownership of an equity interest.
2	Judith Emery 13165 300 th Street Rothsay, MN 56579-9318	11/4/2019	240-356	GUE Liquidation Companies, Inc. (f/k/a FTD Companies Inc.)	\$329.80 (S) (A) (P) (U) (T)	Claim No. 240-356 is determined to be filed on account of ownership of an equity interest.

¹ S = Secured; A = Administrative; P = Priority; U = Unsecured; T = Total.

Exhibit B

Declaration of Thomas A. Howley

**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.	:	

**DECLARATION OF THOMAS A. HOWLEY IN SUPPORT OF THE
FIFTEENTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF
DEBTOR LIQUIDATION TRUST TO CERTAIN (I) INSUFFICIENT
DOCUMENTATION CLAIMS; (II) DUPLICATE CLAIMS;
(III) AMENDED AND SUPERSEDED CLAIMS; AND
(IV) CLAIMS ON ACCOUNT OF EQUITY INTERESTS**

I, Thomas A. Howley, being duly sworn, state the following under penalty of perjury:

1. I am the Owner and Member of Howley Law PLLC, the trustee of the Debtor Liquidation Trust established pursuant to Plan² and Confirmation Order.

2. I have reviewed the *Fifteenth Omnibus Objection (Non-Substantive) of Debtor Liquidation Trust to Certain (I) Insufficient Documentation Claims; (II) Duplicate Claims; (III) Amended and Superseded Claims; and (IV) Claims on Account of Equity Interests* (the “Objection”), filed by the Debtor Liquidation Trust contemporaneously herewith. I submit this declaration (this “Declaration”) in support of the relief that the Debtor Liquidation Trust has requested in the Objection.

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 such terms in the Objection (defined herein).

3. I am over the age of eighteen and am authorized by the Debtor Liquidation Trust to submit this Declaration. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge; my and other of my team members' review of the Schedules, claims register in this chapter 11 case, and the Books and Records; my review of relevant documents and information concerning the Debtors' operations, financial affairs, and restructuring initiatives; or my opinions based upon my experience and knowledge

A. Insufficient Documentation Claims

4. Each Insufficient Documentation Claim listed on Schedule 1 to the Proposed Order was filed without sufficient documentation to substantiate the claims asserted therein. The Debtor Liquidation Trust has been unable to locate any documentation that would substantiate the Insufficient Documentation Claims, whether in full or in part.

5. Each Insufficient Documentation Claim listed on Schedule 1 (i) does not provide sufficient information to indicate the existence, validity or amount of a claim, (ii) does not attach any documentation or reference to documentation that would indicate the existence, validity or amount of a debt or claim, and (iii) the Books and Records do not provide a basis for the existence, validity or amount of the claim. Without limiting the generality of the foregoing, through my professionals and advisors, I have reviewed the underlying claim, caused a review of the Books and Records for information related to the claim as well as a review of the Schedules [Docket Nos. 349-378], the Debtors' creditor matrix [Docket No. 31], and the claims database maintained in the ordinary course by Omni Management Group, Inc., the Debtors' third-party claims administrator. Such review provided no basis or appropriate supporting documentation on which the Debtor Liquidation Trust can determine that a valid claim exists. Accordingly, I believe that each Insufficient Documentation Claim does not provide *prima facie* evidence of the existence, validity

and amount of a claim. Therefore, the Debtor Liquidation Trust objects to the allowance of the Insufficient Documentation Claims set forth on Schedule 1 to the Proposed Order and seeks entry of the Proposed Order disallowing and expunging the Insufficient Documentation Claims.

B. Duplicate Claims

6. Each of the Duplicate Claims listed on Schedule 2 attached to the order sustaining the Objection (the “Proposed Order”) are claims that are identical to another claim filed by, or on behalf of, the same claimant and assert the same liability, whether against the same debtor, or against different Debtors but are duplicate by virtue of the Debtors’ substantive consolidation. As a result of the substantive consolidation, creditors are entitled to only one recovery from the substantively consolidated Debtors. The elimination of redundant claims will enable the Debtor Liquidation Trust to maintain a claims register that more accurately reflects the claims that have been asserted against the Debtors’ estates and avoid paying twice on the same obligation. Therefore, the Debtor Liquidation Trust objects to the allowance of the Duplicate Claims set forth on Schedule 2 to the Proposed Order and seeks entry of the Order disallowing and expunging the Duplicate Claims.

C. Amended and Superseded Claims

7. Each of the Amended and Superseded Claims listed on Schedule 3 attached to the Proposed Order are claims that have been amended and/or superseded by a later-filed claim, filed by the same claimant for the same liability, and therefore no longer represent a valid claim against the Debtors’ estates. The elimination of the Amended and Superseded Claims will streamline the claims reconciliation process and enable the Debtor Liquidation Trust to maintain a more accurate claims register and avoid paying twice on the same obligation. Therefore, the Debtor Liquidation Trust objects to the allowance of the Amended and Superseded Claims set forth on Schedule 3 to

the Proposed Order and seeks entry of the Proposed Order disallowing and expunging the Amended and Superseded Claims.

D. Equity Claims

8. Each of the Equity Claims listed on Schedule 4 attached to the Proposed Order was filed by a shareholder based on the asserted ownership of equity securities in one of the Debtors. The Equity Claims assert only ownership as an equity interest, and do not assert any claims for damages. The elimination of the Equity Claims will enable the Debtor Liquidation Trust to maintain a claims register that more accurately reflects the valid claims that have been asserted against the Debtors' estates. Therefore, the Debtor Liquidation Trust objects to the allowance of the Equity Claims set forth on Schedule 4 to the Proposed Order and seeks entry of the Proposed Order disallowing and expunging the Equity Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: April 20, 2021
New York, NY

/s/ Thomas A. Howley
Thomas A. Howley
Howley Law PLLC
Title: Owner & Member