

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

	)	Chapter 11
In re:)	
	)	Case No. 13-10367 (MFW)
CONEXANT SYSTEMS, INC., <i>et al.</i> , ¹	)	(Jointly Administered)
)	
Reorganized Debtors.	)	Hearing Date: February 26, 2014 at 11:30 a.m. (ET)
	)	Objection Deadline: February 19, 2014 at 4:00 p.m. (ET)

**NOTICE OF LIQUIDATING TRUSTEE’S FIFTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CERTAIN NO LIABILITY UNLIQUIDATED CLAIMS**

PLEASE TAKE NOTICE that on January 27, 2014, the Trustee (the “Liquidating Trustee”) of the Conexant Liquidating Trust filed the attached *Liquidating Trustee’s Fifth Omnibus (Substantive) Objection to Certain No Liability Unliquidated Claims* (the “Fifth Trust Omnibus Objection”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”), objecting to your claim(s) in these bankruptcy cases. **Substantive rights may be affected. Your claim(s) may be disallowed as a result of the Fifth Trust Omnibus Objection. Therefore, you should read both this Notice and the Fifth Trust Omnibus Objection carefully.** If you do not want the Bankruptcy Court to reduce, reclassify, and/or disallow your claim(s), then you or your attorney must (i) file a written response (a “Response”) to the Fifth Trust Omnibus Objection with the Bankruptcy Court, as set forth in the Fifth Trust Omnibus Objection, and (ii) serve the Response so that it is actually received by the undersigned counsel to the Liquidating Trustee on or before **February 19, 2014 at 4:00 p.m. (Eastern Time)**.

¹ The Reorganized Debtor in this case, along with the last four digits of the Reorganized Debtor’s federal tax identification number, is Conexant Systems, Inc. (9439). The Reorganized Debtor’s main corporate address is 4000 MacArthur Blvd., Newport Beach, California 92660. The chapter 11 cases of the Reorganized Debtor’s affiliated debtors have been closed.

PLEASE TAKE FURTHER NOTICE if no Response to the Fifth Trust Omnibus Objection is timely filed, served, and received in accordance with the above procedures, an order may be entered granting the relief requested in the Fifth Trust Omnibus Objection without further notice or hearing. If a Response to the Fifth Trust Omnibus Objection is timely filed, served, and received in accordance with the above procedures, a hearing on the Fifth Trust Omnibus Objection and the Response will be held before the Honorable Mary F. Walrath at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 5th Floor, Wilmington, Delaware 19801, on **February 26, 2014 at 11:30 a.m. (Eastern Time)** (the "Hearing"). Only a Response made in writing and timely filed and received will be considered by the Bankruptcy Court at the Hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE FIFTH TRUST OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
January 27, 2014

WOMBLE CARLYLE SANDRIDGE & RICE LLP

/s/ Matthew P. Ward
Kevin J. Mangan (No. 3810)
Matthew P. Ward (No. 4471)
222 Delaware Avenue, Suite 1501
Wilmington, DE 19801
Tel: (302) 252-4320
Fax: (302) 252-4330

– and –

KELLEY DRYE & WARREN LLP
James S. Carr (admitted pro hac vice)
Craig A. Wolfe (admitted pro hac vice)
Catherine L. Thompson
101 Park Avenue
New York, NY 10178
Tel: (212) 808-7800
Fax: (212) 808-7897

*Counsel for the Liquidating Trustee of the Conexant
Liquidating Trust*

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

	)	Chapter 11
In re:)	
CONEXANT SYSTEMS, INC., <i>et al.</i> , ¹	)	Case No. 13-10367 (MFW)
	)	(Jointly Administered)
Reorganized Debtors.)	
	)	Hearing Date: February 26, 2014 at 11:30 a.m. (ET)
	)	Objection Deadline: February 19, 2014 at 4:00 p.m. (ET)

**LIQUIDATING TRUSTEE’S FIFTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CERTAIN NO LIABILITY UNLIQUIDATED CLAIMS**

The Trustee (the “Liquidating Trustee”) of the Conexant Liquidating Trust (the “Trust”), by and through its undersigned counsel, hereby submits this omnibus objection (the “Fifth Trust Omnibus Objection”) seeking entry of an order pursuant to sections 105(a) and 502 of title 11 of the United States Code (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 Bankruptcy Rules”), disallowing in full the claims (the “Unsupported Unliquidated Claims”) identified on Exhibit A hereto that were filed in an unliquidated amount.

In support of this Fifth Trust Omnibus Objection, the Liquidating Trustee relies on the *Declaration of Stanley W. Mastil in Support of Liquidating Trustee’s Fifth Omnibus (Substantive) Objection to Certain No Liability Unliquidated Claims* (the “Mastil Declaration”), filed contemporaneously herewith. In further support of this Fifth Trust Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

¹ The Reorganized Debtor in this case, along with the last four digits of the Reorganized Debtor’s federal tax identification number, is Conexant Systems, Inc. (9439). The Reorganized Debtor’s main corporate address is 4000 MacArthur Blvd., Newport Beach, California 92660. The chapter 11 cases of the Reorganized Debtor’s affiliated debtors have been closed.

JURISDICTION

1. This Court has jurisdiction to consider this Fifth Trust Omnibus Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(1) and (b)(2)(A), (B) and (O). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and other bases for the relief requested herein are sections 105(a) and 502(b) of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Bankruptcy Rule 3007-1.

BACKGROUND

A. The Chapter 11 Cases

3. On February 28, 2013 (the “Petition Date”), Conexant Systems, Inc. and certain of its affiliates (collectively, the “Debtors”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. From and after the Petition Date, the Debtors continued to operate as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

4. An order (the “Confirmation Order”) (Docket No. 287) confirming the *Second Modified Joint Plan of Reorganization of Conexant Systems, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* (the “Plan”) (Docket No. 206) and approving the Liquidating Trust Agreement and Declaration of Trust (the “Liquidating Trust Agreement”) (Docket No. 241, Exh. K) was entered on June 6, 2013. The Plan became effective on July 12, 2013 (the “Effective Date”). (Docket No. 322).

5. The Plan and Confirmation Order provide for the establishment of the Trust as of the Effective Date. (Plan § IV.D(3); Confirmation Order ¶¶ 14-15, 26, 77, 82.)

Accordingly, on July 12, 2013, the Debtors and the Liquidating Trustee entered into the Liquidating Trust Agreement. (Docket No. 287.)

6. Under the Plan and Liquidating Trust Agreement, the Liquidating Trustee has the exclusive right to object on any ground to the allowance of any general unsecured claim filed against the Debtors' estates and is entitled to assert all defenses of the Debtors and their estates. (Plan § IV.D(3); Confirmation Order ¶¶ 113, 121; Liquidating Tr. Agmt. § 3.6.) Under Article VII.B of the Plan, the Liquidating Trustee is authorized to settle or compromise any disputed general unsecured claim without notice to or order or approval of the Bankruptcy Court.

7. In addition, the Liquidating Trustee is authorized under Article VII.B of the Plan to administer and adjust the Debtors' official register of claims (the "Claims Register") to reflect settlements and compromises of disputed general unsecured claims without notice to or order or approval of the Bankruptcy Court. Similarly, the Liquidating Trustee has the authority under Article VII.D of the Plan to adjust the Claims Register to reflect any general unsecured claim that has been paid or satisfied, amended or superseded, cancelled or otherwise expunged without having to file a claims objection and without notice to or order or approval of the Bankruptcy Court.

B. The Schedules and Bar Dates

8. On March 29, 2013, the Debtors filed their respective schedules of assets and liabilities (the "Schedules"). (Docket Nos. 113, 114, 115, 117, 119, 121, and 123.)

9. On April 11, 2013, the Court entered the *Order (A) Establishing Bar Dates for Filing Proofs of Claims, Including Claims Under 11 U.S.C. Section 503(b)(9); (B) Approving the Form and Manner for Filing Proofs of Claim; and (C) Approving Notice Thereof* (the "Bar Date Order") (Docket No. 162) establishing (i) May 17, 2013 as the last date

for persons or entities other than governmental units to file proofs of claim (the “General Bar Date”), and (ii) August 27, 2013 as the last date for governmental units to file proofs of claim

C. The Claims Resolution Process

10. The Claims Register in this case reflects that 168 general unsecured claims have been filed against the Debtors. In addition, the Debtors have scheduled 319 general unsecured claims, which require updating.

11. In accordance with paragraphs 113 and 121 of the Confirmation Order and section 3.6 of the Liquidating Trust Agreement, the Liquidating Trustee has been reviewing and continues to review and reconcile the general unsecured claims, including scheduled claims and the proofs of claim filed in these cases. To that end, the Liquidating Trustee has obtained access pursuant to section 2.5 of the Liquidating Trust Agreement to the books and records maintained by the Debtors that reflect the Debtors’ liabilities and the amounts owed to their creditors. The Liquidating Trustee has been reviewing and continues to review the Debtors’ books and records and the proofs of claim to determine which general unsecured claims are adequately supported and can be allowed and which general unsecured claims are not adequately supported and should be disputed.

12. The claim reconciliation process is ongoing and includes identifying categories of claims that may be targeted for disallowance, reduction and/or reclassification. As a result of the progress to date in reconciling claims, the Liquidating Trustee anticipates filing additional omnibus objections to claims to avoid unwarranted and improper recovery by claimants including possible double recovery. In addition, the Liquidating Trustee anticipates updating and correcting the Claims Register in accordance with Article VII.D of the Plan to reflect claims that have been amended or superseded or that have been paid or satisfied in full or

in part, including claims paid after the Petition Date, and will file notices with this Court of such corrections and serve the notices on the claimants affected by the corrections.

D. Reconciliation of Unliquidated Claims

13. Included among the 168 general unsecured claims filed against the Debtors are approximately 35 claims filed in an unliquidated amount. Because of their nature, such claims are difficult to reconcile and resolve. They are especially problematic in that they have the potential to significantly hold up distributions to creditors.

14. In reviewing the unliquidated claims, the Liquidating Trustee determined that many of the proofs of claim provided no supporting information or documentation for the asserted claim and that many other proofs of claim failed to provide information and documentation sufficient to calculate a liquidated amount for the claims.

15. Faced with a limited budget for claims reconciliation but desiring to make distributions reasonably promptly, the Liquidating Trustee wrote the claimants who had filed such unliquidated claims to request that they contact the Liquidating Trustee to discuss their claims and, if appropriate, assign a value to the claims. The Liquidating Trustee did so in the hope of obtaining better information and documentation for the claims and, if appropriate, undertaking negotiations to reach a liquidated amount for the claims. The Liquidating Trustee followed up these letters with e-mails and telephone calls. (Mastil Decl. ¶¶ 6 & 7.)

16. Many claimants responded. For these claimants, the Liquidating Trustee is presently discussing the claims and exchanging information and documents with them with the goal of determining whether the claims are valid and, if so, negotiating an agreed liquidated claim amount. In at least three instances so far, the claimants have confirmed that the Debtors are not liable to the claimants on the unliquidated claims. (Mastil Decl. ¶¶ 8 & 9.)

17. A number of other claimants did not respond to the Liquidating Trustee's request, or responded only cursorily and have not provided supporting information and documentation and have not entered into negotiations. (Mastil Decl. ¶ 10.) Many of these claimants assert their unliquidated claims under insurance policies, contracts, and leases that were assumed by the Debtors as part of the Plan. As such, they are the subject of a separate omnibus claims objection, the *Liquidating Trustee's Fourth Omnibus (Substantive) Objection to Certain No Liability Claims (Unliquidated Assumed Contract Claims)*, which is being filed at the same time as this objection. (In the event that objection is denied in whole or in part, the Liquidating Trustee reserves all of its rights, counterclaims, and defenses to the claims objected to in that objection, including the right to object to those claims on the same basis as raised herein.)

18. For those claimants who did not respond to the Liquidating Trustee's request or only responded inadequately, and are not counterparties to the Debtors under assumed insurance policies, contracts, and leases, the Liquidating Trustee objects to their Unsupported Unliquidated Claims as unenforceable on the grounds stated below. The Liquidating Trustee further objects to the Unsupported Unliquidated Claims where the claimant has confirmed it has no liability to the Debtors.

RELIEF REQUESTED

19. By this Fifth Trust Omnibus Objection, the Liquidating Trustee objects to the Unsupported Unliquidated Claims pursuant to sections 105(a) and 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1, because those claims are unenforceable against the Debtors. The Liquidating Trustee therefore respectfully requests entry

of an order, substantially in the form attached hereto as Exhibit B, sustaining this objection and disallowing the Unsupported Unliquidated Claims.

OBJECTION

20. Section 502(a) of the Bankruptcy Code provides, in part, that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and a hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b).

21. While a properly filed proof of claim is *prima facie* evidence of the claim’s allowed amount, when an objecting party presents evidence to rebut a claim’s *prima facie* validity, the claimant bears the burden of proving the claim’s validity by a preponderance of evidence. *See In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992). The burden of persuasion with respect to the claim is always on the claimant. *See id.* at 174. The failure to allege facts and to provide sufficient support for a claim deprives the claim of *prima facie* validity. *See, e.g. In re Jorczak*, 314 B.R. 474, 481-82 (Bankr. D. Conn. 2004) (discussing the evidentiary requirements and burden of proof with respect to the allowance of claims).

22. Section 502(b)(1) provides, in part, that a claim is not allowable to the extent that it “is unenforceable against the debtors and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b). For the reasons stated below and on Exhibit A hereto, each of the Unliquidated Claims is unenforceable against the Debtors and their property.

23. The Liquidating Trustee reached the conclusion that the Unsupported Unliquidated Claims are unenforceable only after careful review, research, and inquiry of the claimants. The Liquidating Trustee’s professionals thoroughly reviewed the Unliquidated

Claims and any documentation attached to the underlying proofs of claim. The Liquidating Trustee's professionals further worked with the Debtors' accounting personnel to research the Debtors' books and records for information about the Unsupported Unliquidated Claims. The Liquidating Trustee found no support for the Unsupported Unliquidated Claims in the Debtors' accounting records and determined that any supporting information or documentation attached to the proof of claim was inadequate to establish the liability of the Debtors to the claimant or the amount of any damages or other liability owed by the Debtors.

24. Having concluded that the Unsupported Unliquidated Claims were not adequately supported either by the Debtors' records or the proofs of claim, the Liquidating Trustee then reached out to the claimants holding the Unsupported Unliquidated Claims and requested that the claimants contact the Liquidating Trustee to discuss their claims and, if appropriate, assign a value to them. The Liquidating Trustee followed up with these claimants, but as of the date of this objection, they still have not responded to the Liquidating Trustee's request. (Mastil Decl. ¶¶ 6 -10.)

25. Consequently, the Unsupported Unliquidated Claims are not adequately supported and should be disallowed. The information the Liquidating Trustee has reviewed – the Debtors' records and the proofs of claim, including any attached documents – establishes no basis for the validity of the claim or for the amount of any damages or other liability. The Liquidating Trustee is unable to calculate the amount of any of the Unsupported Unliquidated Claims.

26. Based on its professional's review and research, and after due inquiry of the claimants, the Liquidating Trustee has determined that the Unsupported Unliquidated Claims do not contain information or documentation sufficient to establish the validity or the amount of

the claims, and have no basis in the Debtors' books and records. Accordingly, the Liquidating Trustee has concluded that the Unsupported Unliquidated Claims should be disallowed.

RESPONSE TO OMNIBUS OBJECTIONS

27. To contest an objection, a claimant must file and serve a written response to this Fifth Trust Omnibus Objection (a "Response") so that it is received no later than **February 19, 2014 at 4:00 p.m. (Eastern Time)** (the "Response Deadline"). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, DE 19801, and served upon the following entity, so that the Response is received no later than the Response Deadline, at the following address:

Kelley Drye & Warren LLP
101 Park Avenue
New York, New York 10178
Attn: James S. Carr, Esq.
Catherine L. Thompson, Esq.

28. Every response to this Fifth Trust Omnibus Objection must comply with the requirements of Local Bankruptcy Rule 3007-1 and contain at a minimum the following information:

- a. a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of 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 party will rely in opposing this Fifth Trust Omnibus 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 party will rely to support the basis for and amounts asserted in the Proof of Claim; and

- e. the name, address, telephone number, email address, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Liquidating Trustee should communicate with respect to the Claim or the Fifth Trust Omnibus Objection and who possesses authority to reconcile, settle or otherwise resolve the objection to the disputed claim on behalf of the claimant.

29. If a claimant fails to file and serve a timely Response by the above Response Deadline, the Liquidating Trustee will present to the Court an appropriate order modifying or disallowing such claimant's claim, in the form set forth in Exhibit B hereto, without further notice to the claimant.

REPLIES TO RESPONSES

30. In accordance with Local Bankruptcy Rule 9006-1(d), the Liquidating Trustee may, at its option, file and serve a reply to a Response no later than 4:00 p.m. (Prevailing Eastern Time) one day prior to the deadline for filing the agenda for any hearing to consider the Fifth Trust Omnibus Objection.

SEPARATE CONTESTED MATTERS

31. To the extent that a Response is filed regarding any Claim identified in this Fifth Trust Omnibus Objection and the Liquidating Trustee is unable to resolve the Response, the objection by the Liquidating Trustee to each such Claim asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the Fifth Trust Omnibus Objection shall be deemed a separate order with respect to each Claim.

RESERVATION OF RIGHTS

32. The Liquidating Trustee hereby reserves the right to object in the future to any of the Claims that are the subject of this Fifth Trust Omnibus Objection on any ground, and to amend, modify, and/or supplement this Fifth Trust Omnibus Objection, including, without

limitation, to object to amended or newly-filed claims. Without limiting the generality of the foregoing, the Liquidating Trustee specifically reserves all rights under section 502(d) of the Bankruptcy Code to object further to any of the Claims.

NOTICE

33. Notice of this Fifth Trust Omnibus Objection shall be provided to: (i) the Office of the United States Trustee for the District of Delaware; (ii) each of the claimants whose Claim is subject to this Fifth Trust Omnibus Objection; and (iii) all entities requesting notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Liquidating Trustee submits that no further notice is required.

COMPLIANCE WITH LOCAL BANKRUPTCY RULE 3007-1

34. The undersigned representative of Womble Carlyle Sandridge & Rice LLP certifies that he has reviewed the requirements of Local Bankruptcy Rule 3007-1 and that the Fifth Trust Omnibus Objection substantially complies with that Local Bankruptcy Rule. To the extent that the Fifth Trust Omnibus Objection does not comply in all respects with the requirements of Local Bankruptcy Rule 3007-1, Womble Carlyle Sandridge & Rice LLP believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, for the reasons stated, the Liquidating Trustee respectfully requests the entry of an order, substantially in the form attached hereto as Exhibit B, sustaining the Fifth Trust Omnibus Objection, disallowing each of the Unsupported Unliquidated Claims, and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware

January 27, 2014

WOMBLE CARLYLE SANDRIDGE & RICE LLP

/s/ Matthew P. Ward _____

Kevin J. Mangan (No. 3810)
Matthew P. Ward (No. 4471)
222 Delaware Avenue, Suite 1501
Wilmington, DE 19801
Tel: (302) 252-4320
Fax: (302) 252-4330

– and –

KELLEY DRYE & WARREN LLP
James S. Carr (admitted pro hac vice)
Craig A. Wolfe (admitted pro hac vice)
Catherine L. Thompson

101 Park Avenue
New York, NY 10178
Tel: (212) 808-7800
Fax: (212) 808-7897

*Counsel for the Liquidating Trustee of the Conexant
Liquidating Trust*

EXHIBIT A

Unliquidated Claims

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Brookstone Law PC	128	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
Dominik, David C.	118	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
Hewlett-Packard Company	101	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. Debtors' scheduled this claimant for an amount undetermined and as unliquidated and contingent. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
Ironwood Electronics, Inc.	33	\$0.00	Claimant advised Debtors not liable on claim. Debtors' books and records do not reflect any liability or amount for claim. Claim filed in \$0.00 amount. No supporting documentation for claim. Liquidating Trustee is unable to calculate any amount for claim.

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Knoll, John D.	119	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
Rappaport, Andy	117	unliquidated	Counsel to claimant advised Debtors not liable on claim. Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim.
Stony Brook Associates LLC	140	unliquidated	Counsel to claimant advised Debtors not liable on claim. Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim.
Teco Image Systems Co. Ltd	85	\$200,000 (described as estimate)	Debtors' books and records do not reflect any liability or amount for claim. Underlying lawsuit alleged in claim was dismissed in July 2013. Documents attached to the proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Asserted claim amount is only bald estimate. No calculation or basis for estimate is provided, nor is any supporting documentation for estimate provided. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Teco Image Systems Co. Ltd	86	\$50,000 (described as estimate)	did not respond to Liquidating Trustee. Debtors' books and records do not reflect any liability or amount for claim. Underlying lawsuit alleged in claim was dismissed in March 2013. Documents attached to the proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Asserted claim amount is only bald estimate. No calculation or basis for estimate is provided, nor is any supporting documentation for estimate provided. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
Teco Image Systems Co. Ltd	136	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. The Debtors scheduled the claimant for an undetermined amount and as unliquidated and contingent. No documents attached to proof of claim. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.
U.S. Customs and Border Protection	5	unliquidated	Debtors' books and records do not reflect any liability or amount for claim. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Liquidating Trustee is unable to calculate any amount for claim. Calculation of claim attached to proof of claim arrived at \$0.00 amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Zoom Telephonics Inc.	103	unliquidated	<p>Debtors' books and records do not reflect any liability or amount for claim. The Debtors' scheduled this claim for an undetermined amount and as contingent and unliquidated. Documents attached to proof of claim are inadequate to establish liability of Debtors to claimant or amount of any damages or other liability owed by Debtors. Documents are only excerpts from Debtors' first days declaration. Excerpts do not mention claimant and have no apparent relationship to claimant. Liquidating Trustee is unable to calculate any amount for claim. Liquidating Trustee requested claimant contact Liquidating Trustee to discuss claim and, if appropriate, assign a value to claim, but claimant did not respond to Liquidating Trustee.</p>

EXHIBIT B

Proposed Order

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

In re:	)	Chapter 11
)	
CONEXANT SYSTEMS, INC., <i>et al.</i> , ¹	)	Case No. 13-10367 (MFW)
	)	(Jointly Administered)
)	
Reorganized Debtors.	)	Re: Docket Entry No. ____
)	

**ORDER SUSTAINING LIQUIDATING TRUSTEE'S
FIFTH OMNIBUS (SUBSTANTIVE) OBJECTION
TO CERTAIN NO LIABILITY UNLIQUIDATED CLAIMS**

Upon consideration of the *Liquidating Trustee's Fifth Omnibus (Substantive) Objection to Certain No Liability Unliquidated Claims* (the "Fifth Trust Omnibus Objection"),² dated January 27, 2014; and it appearing that notice of the Fifth Trust Omnibus Objection was good and sufficient under the particular circumstances and that no other or further notice need be given; and the Court having considered the Fifth Trust Omnibus Objection, the claims identified on Exhibit A attached thereto, the Mastil Declaration in support of the Fifth Trust Omnibus Objection, and any responses to the Fifth Trust Omnibus Objection; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby **FOUND AND DETERMINED THAT:**

1. This Court has jurisdiction of this proceeding to determine the Fifth Trust Omnibus Objection pursuant to 28 U.S.C. § 1334, and the proceeding is a core proceeding under 28 U.S.C. § 157(b)(2); and

¹ The Reorganized Debtor in this case, along with the last four digits of the Reorganized Debtor's federal tax identification number, is Conexant Systems, Inc. (9439). The Reorganized Debtor's main corporate address is 4000 MacArthur Blvd., Newport Beach, California 92660. The chapter 11 cases of the Reorganized Debtor's affiliated debtors have been closed.

² Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Fifth Trust Omnibus Objection and, if not defined therein, the Plan.

2. The Liquidating Trustee has complied with the requirements of Local Bankruptcy Rule 3007-1; and

3. Each holder of a claim (as to each, a "Claim") identified on Exhibit A attached hereto was properly and timely served with a copy of the Notice of the Fifth Trust Omnibus Objection, the Fifth Trust Omnibus Objection, the accompanying exhibits including the form of this Order, and the Mastil Declaration in Support of the Fifth Trust Omnibus Objection; and

4. Any entity known to have an interest in the Claims subject to the Fifth Trust Omnibus Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Fifth Trust Omnibus Objection; and

5. The relief requested in the Fifth Trust Omnibus Objection is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and

IT IS THEREFORE:

ORDERED, that the Fifth Trust Omnibus Objection is SUSTAINED; and it is further

ORDERED, that the Unsupported Unliquidated Claims identified on the attached Exhibit A are hereby disallowed in their entirety; and it is further

ORDERED, that the Liquidating Trustee may direct the Notice, Claims, and Balloting Agent to amend the Claims Register to reflect the disallowance of the Unsupported Unliquidated Claims, and the Claims Register shall be so amended; and it is further

ORDERED that the Liquidating Trustee's rights and the rights of any other parties permitted under the Plan to object to any of the Claims or any other claims (filed or not) which may be asserted against the Debtors on any other grounds are preserved. Additionally, should one or more of the grounds of objection stated in the Fifth Trust Omnibus Objection be

overruled, the Liquidating Trustee's rights to object on other stated grounds or on any other grounds that the Liquidating Trustee discovers during the pendency of these cases are further preserved; and it is further

ORDERED, that, without limiting the generality of the foregoing, the Liquidating Trustee's rights and the rights of other parties permitted to object to any of the Claims (i) pursuant to section 502(d) of the Bankruptcy Code and (ii) on the basis that such Claim was filed against the wrong Debtor are preserved; and it is further

ORDERED, that this Court shall retain jurisdiction over any matters related to or arising from the Fifth Trust Omnibus Objection or the implementation of this Order; and it is further

ORDERED, that each Claim and the objections by the Liquidating Trustee to such Claim, as set forth on Exhibit A hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Bankruptcy Rule 3007-1. This Order shall be deemed a separate Order with respect to each 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 identified in the Fifth Trust Omnibus Objection or this Order.

Dated: _____, 2014
Wilmington, Delaware

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Disallowed Unliquidated Claims

Name of Claimant	Disallowed Unliquidated Claims
Brookstone Law PC	128
Dominik, David C.	118
Hewlett-Packard Company	101
Ironwood Electronics, Inc.	33
Knoll, John D.	119
Rappaport, Andy	117
Stony Brook Associates LLC	140
Teco Image Systems Co. Ltd	85
Teco Image Systems Co. Ltd	86
Teco Image Systems Co. Ltd	136
U.S. Customs and Border Protection	5
Zoom Telephonics Inc.	103