

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE: : CHAPTER 7
: :
PIKE NURSERY HOLDING, LLC, : CASE NUMBER: 07-79129
: :
Debtor. :
_____ :

CHAPTER 7 TRUSTEE'S OBJECTION TO ADMINISTRATIVE
CLAIM NO. 724 FILED BY FORSYTH COUNTY TAX COMMISSIONER

COMES NOW Marcus A. Watson, Sr., Chapter 7 Trustee of Pike Nursery Holding, LLC, and objects to administrative claim no. 724 in the amount of \$4,501.62 filed by Forsyth County Tax Commissioner ("Forsyth") pursuant to 11 U.S.C. § 502 and Fed. Bankr. R. 3007 on the grounds that the claim is untimely. In support of his Objection, the Trustee shows this Court as follows:

1. This bankruptcy case began as a voluntary Chapter 11 petition filed on November 14, 2007.
2. On March 3, 2008, the Court entered a series of orders approving a sale of virtually all of the Debtor's wholesale and retail businesses and related assets. The Debtor thereafter ceased operations.
3. On March 17, 2008, this Court entered an Order Directing the United States Trustee to Appoint Chapter 11 Trustee in this bankruptcy case. On March

19, 2008, the Court approved the United States Trustee's appointment of Marcus A. Watson, Sr. as the Chapter 11 Trustee for the Debtor.

4. On March 24, 2008, the Court converted the case to Chapter 7 and Marcus A. Watson, Sr. was appointed as the interim Chapter 7 Trustee and became the permanent Chapter 7 Trustee after the first meeting of creditors on April 28, 2008.

5. On or about April 3, 2008, the Court entered an Order fixing May 30, 2008 as the deadline for filing of Chapter 11 administrative claims ("Bar Date") [Docket No. 415].

6. On or about April 4, 2008, BMC Group, the Trustee's servicing agent, served Forsyth with a copy of the Bar Order and attached proof of claim form pre-printed with Forsyth's name and address at two addresses: 1092 Tribble Gap Road, Cumming, Georgia 30040 and 110 East Main Street, Suite 100, Cumming, Georgia 30040 [Docket No. 435].

7. On March 14, 2011, Forsyth filed an administrative proof of claim on the pre-printed form provided with service, claim no. 724, asserting a Chapter 11 administrative claim in the amount of \$4,501.62.

8. On June 28, 2010, the Trustee filed Chapter 7 Trustee's Motion to Authorize Distribution to Chapter 11 Administrative Claimants seeking authority

to pay the Chapter 11 administrative claims. On August 6, 2010, the Court entered an Order Granting Chapter 7 Trustee's Motion to Authorize Distribution to Chapter 11 Administrative Claimants authorizing the Trustee to pay the Chapter 11 administrative claims.

9. Because the administrative claim was filed over two years after the Bar Date for such claims, the Trustee requests that the Court disallow claim no. 724.

WHEREFORE Marcus A. Watson, Sr., Chapter 7 Trustee of Pike Nursery Holding, LLC, requests that the Court sustain his objection and disallow claim no. 724 as untimely.

This 31st day of July, 2013.

/s/ John A. Christy
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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:) CHAPTER 7
)
PIKE NURSERY HOLDING LLC,) CASE NUMBER: 07-79129-mgd
)
Debtor.)
_____)

NOTICE OF HEARING

PLEASE TAKE NOTICE that Marcus A. Watson, Sr., Chapter 7 Trustee, has filed Chapter 7 Trustee's Objection to Administrative Claim No. 724 Filed by Forsyth County Tax Commissioner ("Motion") seeking to disallow the claim.

PLEASE TAKE FURTHER NOTICE that the Court will hold a hearing on the Motion in Courtroom 1201, United States Courthouse, 75 Spring Street, S.W., Atlanta, Georgia, at 10:30 a.m. on September 5, 2013.

Your rights may be affected by the Court's ruling on the Motion. You should read the Motion carefully and discuss it with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.) If you do not want the Court to grant the relief sought in the Motion, or if you want the Court to consider your views, then you and/or your attorney must attend the hearing. You may also file a written response to the Motion with the Clerk at the address stated below, but you are not required to do so. If you file a written response, you must attach a certificate stating when, how and on whom (including addresses) you served the response. Mail or deliver your response so that it is received by the Clerk at least two business days before the hearing. The address of the Clerk's Office is Clerk, U.S. Bankruptcy Court, Suite 1340, 75 Spring Street, Atlanta, Georgia 30303. You must also mail a copy of your response to the undersigned at the address stated below and if possible also e-mail a copy to the undersigned at the e-mail address noted below.

This 31st day of July, 2013.

/s/ John A. Christy
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CERTIFICATE OF SERVICE

This is to certify that the undersigned served a copy of the CHAPTER 7 TRUSTEE'S OBJECTION TO ADMINISTRATIVE CLAIM NO. 724 FILED BY THE FORSYTH COUNTY TAX COMMISSIONER and NOTICE OF HEARING through the electronic case filing system (ECF) or by placing a copy of the same in the United States Mail, with sufficient postage thereon to ensure delivery upon the parties listed on the Master Service List attached hereto and the following claimant:

Matthew Ledbetter
Forsyth County Tax Commissioner
1092 Tribble Gap Road
Cumming, Georgia 30040

Matthew Ledbetter
Forsyth County Tax Commissioner
110 East Main Street
Suite 100
Cumming, Georgia 30040

This 31st day of July, 2013.

/s/ J. Carole Thompson Hord
J. CAROLE THOMPSON HORD

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