Marian F. Harrison
US Bankruptcy Judge

Dated: 3/3/2015

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

In Re:	)	
	)	Case No. 307-09024
SOFA EXPRESS, INC.,	)	Chapter 11
	)	Hon. Marian F. Harrison
Debtor.	)	

ORDER GRANTING THE PLAN ADMINISTRATOR'S
FOURTH OMNIBUS OBJECTION TO PRIORITY CLAIMS – NO LIABILITY CLAIMS

This matter is before the Court on the Plan Administrator's Fourth Omnibus Objection to Priority Claims –No Liability Claims [Docket No. 1482] (the "Objection"), good and sufficient notice of which was provided pursuant to Federal Rule of Bankruptcy Procedure 3007 and L.B.R. 3007-1 and 9013-1. No timely response or objection was filed by any of the Claimants.[1] Based on good cause shown for the relief requested, proper notice to Claimants and the lack of any timely response or objection,

IT IS HEREBY ORDERED that the Plan Administrator's objections in the Objection are SUSTAINED, and the Claims identified on Exhibit A, attached hereto and incorporated herein, are disallowed.

IT IS SO ORDERED.

[1] All capitalized terms not defined herein shall have the meaning ascribed to them in the Objection.

THIS ORDER WAS SIGNED AND ENTERED ELECTRONICALLY
AS INDICATED AT THE TOP OF THE PAGE.

Submitted for entry by:

HARWELL HOWARD HYNE
GABBERT & MANNER, P.C.

/s/ Tracy M. Lujan
Glenn B. Rose
Tracy M. Lujan
333 Commerce Street, Suite 1500
Nashville, Tennessee 37201
Telephone: 615-256-0500
Facsimile: 615-251-1058
Email: gbr@h3gm.com and tml@h3gm.com

and

Clifford A. Katz
Platzer, Swergold, Levine,
Goldberg, Katz & Jaslow, LLP
475 Park Avenue South - 18th Floor
New York, New York 10016
Telephone: (212) 593-3000
Facsimile: (212) 593-0353
Email: ckatz@platzerlaw.com

Co-counsel for The Plan Administrator

568447-01

In re: Sofa Express, Inc.

EXHIBIT A

Claimant's Name and Address	Claim No.	Claim Amt. ($)	Claim Class.	TREATMENT
All State Management Co. 32915 Aurora Road Suite 365 Solon, OH 44139	S2741	$33,959.14	(P)	Disallowed
Dekalb County Tax Commissioner 4380 Memorial Drive Decatur, GA 30032	S2747	$5,519.92	(P)	Disallowed
Florida Department of Revenue 5050 West Tennessee Street Tallahassee, FL 32399-010	S2750	$1,053.94	(P)	Disallowed
Greenville County Tax Office P.O. Box 19114 Greenville, SC 29601-9114	S2754	$32,965.92	(P)	Disallowed
Portland Tax Collector Karen Johnson 100 S Russell Street Portland, TN 37148-1208	S2784	$1,018.01	(P)	Disallowed
Richland County Treasurer's Office Richland County 2020 Hampton Street Columbus, SC 29204	S2762	$320.80	(P)	Disallowed
Worker Training Fund 10 North Senate Avenue Indianapolis, IN 46204-1819	S2770	$1,013.49	(P)	Disallowed

This Order has been electronically signed. The Judge's signature and Court's seal appear at the top of the first page.
United States Bankruptcy Court.