Hearing Date: April 5, 2016
Hearing Time: 1:00 p.m.
Objection Deadline: March 3, 2016 at 4:00 p.m.

TEITELBAUM & BASKIN, LLC
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Counsel for the Plan Administrator

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	**Chapter 11**
ST. FRANCIS' HOSPITAL, POUGHKEEPSIE, NEW YORK, *et al.*,[1]	:	**Case No. 13-37725 (CGM)**
Debtors.	:	**(Jointly Administered and Substantively Consolidated)**

NOTICE OF THE PLAN ADMINISTRATOR'S FIFTH OMNIBUS OBJECTION TO CLAIMS

PLEASE TAKE NOTICE that Chad J. Shandler, in his capacity as plan administrator of the confirmed chapter 11 plan of the above-captioned debtors (the "Plan Administrator"), filed his fifth objection to claims (the "Fifth Omnibus Objection to Claims") for an order disallowing, expunging, and/or reducing the claims of:

- American Honda Finance Corporation;
- Johnson & Johnson Health Care Systems, Inc.; and
- Liberty Mutual Insurance

as set forth in the Fifth Omnibus Objection to Claims.

[1] The substantively consolidated debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number include: St. Francis' Hospital, Poughkeepsie, New York (8503), Saint Francis Home Care Services Corporation (3842), SFH Ventures, Inc. (0024), Saint Francis Health Care Foundation, Inc. (5066), and Saint Francis Hospital Preschool Program (1079).

PLEASE TAKE FURTHER NOTICE THAT THE FIFTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO DISALLOW, EXPUNGE, AND/OR REDUCE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THE FIFTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THE FIFTH OMNIBUS OBJECTION TO CLAIMS AFFECTS THEIR CLAIM(S). IF YOU HAVE QUESTIONS, PLEASE CONTACT THE PLAN ADMINISTRATOR'S COUNSEL.

PLEASE TAKE FURTHER NOTICE that a hearing (the "Hearing") on the Fifth Omnibus Objection to Claims will be held before the Honorable Cecelia G. Morris, Chief United States Bankruptcy Judge, on **April 5, 2016 at 1:00 p.m.**, Eastern Time in the United States Bankruptcy for the Southern District of New York, 355 Main Street, Poughkeepsie, New York, 12601.

PLEASE TAKE FURTHER NOTICE that a claimant who has timely filed a written response to the Fifth Omnibus Objection to Claims (a "Response") and wishes to oppose the Fifth Omnibus Objection to Claims must attend or make other arrangements to participate in the Hearing.

PLEASE TAKE FURTHER NOTICE that Responses, if any, to the relief requested in the Fifth Omnibus Objection to Claims must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), all General Orders, Local Bankruptcy Rules, and the *Order Pursuant to Bankruptcy Code Section 105(a) and Bankruptcy Rules 1015(c) and 9007 to Implement Certain Notice and Case Management Procedures* [Docket No. 38], (the

"Case Management Order") approved by the Court; (c) be filed electronically with the Court, with a hard copy provided to the Clerk's Office at the Bankruptcy Court for delivery to the Chambers of the Honorable Cecelia G. Morris; and (d) be served so as to be actually received by **March 3, 2016 at 1:00 p.m.** prevailing Eastern Time, by (i) Teitelbaum & Baskin, LLC, counsel for the Plan Administrator, 1 Barker Avenue, 3rd Floor, White Plains, New York 10601 (Attn: Jay Teitelbaum); and (ii) the Office of the United States Trustee, 355 Main Street, First Floor, Poughkeepsie, New York, 12601.

PLEASE TAKE FURTHER NOTICE that every Response to the Fifth Omnibus Objection to Claims must contain at a minimum the following:

A. A caption setting forth the name of the Court, the names of the Debtors, the case number and the title of the Fifth Omnibus Objection to Claims;

B. The name of the claimant and a description of the basis for the amount of the claim referenced in the Fifth Omnibus Objection to Claims (each, an "Objectionable Claim");

C. A concise statement setting forth the reasons why the Objectionable Claim should not be disallowed, expunged, and/or reduced for the reasons set forth in the Fifth Omnibus Objection to Claims including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing the Fifth Omnibus Objection to Claims;

D. All documentation or other evidence supporting the Objectionable Claim not included with the proof of claim previously filed with the Court, upon which the claimant relies in opposing the Fifth Omnibus Objection to Claims; and

E. The name, address, telephone number and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Plan Administrator should serve a reply to the Response and who possesses authority to reconcile, settle or otherwise resolve the Fifth Omnibus Objection to Claims to the Objectionable Claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that if no objections are timely served and filed as set forth above, the relief requested in the Fifth Objection to Claims may be granted without further notice.

Dated: January 29, 2016

/s/ Jay Teitelbaum

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Counsel for the Plan Administrator

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	**Chapter 11**
ST. FRANCIS' HOSPITAL, POUGHKEEPSIE, NEW YORK, *et al.*,[1]	:	**Case No. 13-37725 (CGM)**
Debtors.	:	**(Jointly Administered and Substantively Consolidated)**

THE PLAN ADMINISTRATOR'S
FIFTH OMNIBUS OBJECTION TO CLAIMS

PLEASE TAKE NOTICE THAT THIS OBJECTION SEEKS TO DISALLOW, EXPUNGE, AND/OR REDUCE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S). IF YOU HAVE QUESTIONS, PLEASE CONTACT THE PLAN ADMINISTRATOR'S COUNSEL.

Chad J. Shandler, in his capacity as plan administrator of the confirmed chapter 11 plan of the above-captioned debtors (the "Plan Administrator") respectfully represents as follows:

[1] The substantively consolidated debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number include: St. Francis' Hospital, Poughkeepsie, New York (8503), Saint Francis Home Care Services Corporation (3842), SFH Ventures, Inc. (0024), Saint Francis Health Care Foundation, Inc. (5066), and Saint Francis Hospital Preschool Program (1079).

SUMMARY OF RELIEF REQUESTED

1. The Plan Administrator files this fifth omnibus objection to claims (the "Fifth Omnibus Objection to Claims"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's *Order Approving Procedures for Filing of Omnibus Claims Objections* (Docket No. 898; the "Claims Procedures Order"), seeking the entry of an order disallowing, expunging, and/or reducing certain claims against the estate made by claimants **Johnson & Johnson Health Care Systems, Inc. ("J&J"), American Honda Finance Corporation ("Honda"), and Liberty Mutual Insurance ("Liberty Mutual")** (each such claim being an "Objectionable Claim"), from the official claims registers (the "Claims Register") maintained by the Debtors' claims and noticing agent, BMC Group, Inc. ("BMC").

2. As described in the Declaration of Chad J. Shandler, attached hereto as **Exhibit 1**, the Plan Administrator has reviewed the Objectionable Claims and has determined that the Objectionable Claims should be disallowed or reduced on the following grounds:

- Claim 736 filed by J&J on April 15, 2014 (the "J&J Claim") in the amount of $330,559.19, including $55,020.37 alleged as a priority claim under section 503(b)(9) of the Bankruptcy Code should be (i) reduced to $295,183.89, including $48,734.38 as a priority claim pursuant to Bankruptcy Code §503(b)(9) in order to conform to the Debtor's books and records; and (ii) as reduced, disallowed pursuant to Bankruptcy Code §502(d) on the grounds that the Plan Administrator has commenced an avoidance action pursuant to Bankruptcy Code §§ 547 and 550 against J&J.

- Claims 1072-1075 filed by Honda on May 6, 2015, and Claim 1076 filed by Honda on May 11, 2015 (collectively, the "Honda Claims") should be disallowed in their entirety and expunged pursuant to Bankruptcy Code §502(b)(1) on the grounds that these obligations were assumed by the Westchester County Health Care Corporation, or its designee (the "Buyer"), pursuant to an asset purchase agreement dated as of February 10, 2014 made by and between the Debtors and Westchester County Health Care Corporation (the "Asset Purchase Agreement"), approved by the Court on February 24, 2014 as set forth in the *Order Pursuant to Sections 105(a), 363 and 365 of the Bankruptcy Code (A) Approving Sale of the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (B) Approving the Management Services Agreement, and (C) Granting Related Relief* (Docket No, 355) (the "Sale Order").

- Claim 1084 filed by Liberty Mutual on November 10, 2015 (the "Liberty Mutual Claim") should be disallowed in its entirety and expunged on the grounds that (a) the claim is untimely pursuant to Bankruptcy Code §502(b)(9), Rule 3003(c)(2) of the Bankruptcy Rules, and the Bar Date Order (as hereinafter defined), (b) the Debtor's books and records do not reflect any amount due to Liberty Mutual, and (c) Liberty Mutual has failed to provide sufficient supporting documentation for the Plan Administrator to determine whether the claim should be reflected on the Debtor's books and records.

JURISDICTION

3. This Court has jurisdiction over the Fifth Omnibus Objection to Claims under 28 U.S.C. § 1334, which is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

4. On December 17, 2013 (the "Petition Date"), the above-captioned debtors (the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code. An official committee of unsecured creditors was appointed on December 23, 2013 by the Office of the United States Trustee.

5. The factual background relating to the Debtors' commencement of these chapter 11 cases is set forth in detail in the *Declaration of Arthur Nizza, D.S.W., Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions* (Docket No. 15), filed on the Petition Date and incorporated herein by reference.

6. On March 7, 2014, the Bankruptcy Court entered an Order establishing procedures and deadlines for filing proofs of claims in the Debtors' chapter 11 cases (Docket No. 438; the "Bar Date Order").

7. On April 30, 2014, the Bankruptcy Court entered its *Findings of Fact and Conclusions of Law Regarding the Debtors' Modified First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, Dated April 23, 2014* (Docket No. 635; the "Confirmation Order") confirming the *Debtors' Modified First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, Dated April 23, 2014* (Docket No. 596; the "Plan").

8. Pursuant to Section 6.2 of the Plan, the Plan Administrator is vested with the power and duty "to object to Claims" and "to compromise and settle Claims." Plan § 6.2 (n), (o).

9. On May 9, 2014, the Plan Administrator filed the *Notice of Occurrence of Effective Date and Administrative Claims and Fee Claims Bar Dates* (Docket No. 648; the "Notice of Administrative Expense Claim Bar Date") stating that the effective date of the Plan occurred on May 9, 2014 (the "Effective Date"). Section 5.15 of the Plan established that all administrative expense claims must be filed no later than thirty days after the Effective Date.

10. On February 24, 2014 the Court entered the Sale Order authorizing, among other things, the sale of substantially all of the estates' assets, and the assumption of certain liabilities, pursuant to the terms the Asset Purchase Agreement.

CLAIMS RECONCILATION PROCESS

11. Pursuant to the Bar Date Order, which established procedures and deadlines for filing proofs of claim in the Debtors' chapter 11 cases, this Court set April 16, 2014, at 5:00 p.m. (the "General Bar Date") as the deadline by which proofs of claim were required to be filed in the Debtors' chapter 11 cases by each person or entity asserting a claim arising pre-petition against the Debtors.

12. The Bar Date Order provides that "[a] Proof of claim will be deemed filed only when received by the Court or Claims Agent on or before the Bar Date." Bar Date Order at ¶ 6(c). A copy of the Bar Date Order was made publically available on the Debtors' restructuring website maintained by BMC.

13. In addition, claimants received notice of the Bar Date Order by mail. *See Affidavit of Service of James H. Myers Re (i) Notice of Deadline Requiring Filing of Proofs of*

Claim on or Before April 16, 2014 at 5:00 p.m. (Eastern Time); (ii) Proof of Claim Form; (iii) Proof of Claim Form [Name/Address/Debtor Name/Case Number/Schedule/Claim ID/Amount/Classification]; (iv) Proof of Claim Form [Name/Address/Debtor Name/Case Number/Internal ID]; (v) Self-Addressed Return Envelope (Docket No. 456). Notice of the Bar Date Order was also published in USA Today and the Poughkeepsie Journal. The Publication Notice,[2] prominently stated that "any person or entity that has a claim against any of the Debtors that arose before the petition date must file a proof of claim by the applicable bar date or such claim will be forever barred, except as otherwise authorized by order of the Court." *See Verification of Publication* (Docket No. 490); and *Affidavit of Publication* (Docket No. 509).

14. Section 5.15 of the confirmed Plan established that all administrative expense claims must be filed no later than thirty days after the Effective Date, i.e. June 8, 2014 (the "Administrative Expense Claim Bar Date," together with the General Bar Date, the "Bar Date"). Section 5.15 of the confirmed Plan further provided that "[a]ll such [Administrative] Claims not timely filed shall be forever barred."

15. The Notice of Administrative Expense Bar Date notified creditors that "pursuant to Section 5.15 of the Plan . . . all Administrative Claims must be filed no later than thirty (30) days after the Effective Date (i.e., June 8, 2014)" and that "[a]ll such [Administrative] Claims not timely filed shall be forever barred."

16. Copies of the Confirmation Order, Plan, and Notice of Administrative Expense Bar Date were made available to creditors on the Debtors' website. Further, claimants received notice of the Notice of Administrative Expense Bar Date by mail. *See Affidavit of Service re: Notice of Occurrence of Effective Date and Administrative Claims and Fee Claims Bar Dates* (Docket No. 651).

[2] The Publication Notice shall have the meaning as defined in the Bar Date Order.

17. The Claims Procedures Order authorizes the Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d).

18. The Plan Administrator, with the assistance of his professional advisors, is continuing his comprehensive review and reconciliation of claims filed against the Debtors' estates. This process includes identifying particular categories of proofs of claim that may be targeted for reclassification, disallowance, expungement, or reduction.

RELIEF REQUESTED

19. By the Fifth Omnibus Objection to Claims, the Plan Administrator seeks entry of an order pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007(d) disallowing, expunging, and/or reducing the Objectionable Claims for the reasons set forth below.

J&J Claim – Reduction

20. The Plan Administrator seeks a reduction in the J&J Claim to an amount which conforms to the Debtors' books and records.

21. J&J's Proof of Claim identifies a total claim in the amount of $330,559.19, including $55,020.37 alleged as a priority claim under section 503(b)(9) of the Bankruptcy Code.

22. Debtor's books and records reflect a number of prepetition and postpetition payments not accounted for by J&J, which reduce the J&J Claim to $295,183.89, comprised of (i) a $48,734.38 priority claim under section 503(b)(9) of the Bankruptcy Code, and (ii) a general unsecured claim in the amount of $246,449.51 (the "Reduced J&J Claim")

23. Accordingly, subject to the Plan Administrator's objection to the J&J Claim pursuant to Bankruptcy Code §502(d), the Plan Administrator seeks an order reducing the J&J Claim to the amount of the Reduced J&J Claim.[3]

J&J Claim - Disallowance

24. On December 11, 2015, the Plan Administrator caused to be filed with the Court a *Complaint to (A) Avoid Transfers Pursuant to Bankruptcy Code §§ 547 and 502 and (B) Recover Property Transferred Pursuant to Bankruptcy Code § 550* (Docket No. 1127) (the "Preference Action"). In the Complaint, the Plan Administrator seeks to avoid and recover alleged preferential transfers made to J&J in the amount of $192,266.60.

25. Pursuant to Bankruptcy Code § 502(d), until such time as the Preference Action is adjudicated and J&J has paid the amount for which it is liable under section 550 of the Bankruptcy Code, the J&J Claim and/or the Reduced J&J Claim should be disallowed.

26. Accordingly, the Plan Administrator seeks entry of an order disallowing the J&J Claim and/or the Reduced J&J Claim.

Honda Claims – Disallowance

27. On February 24, 2014 the Court entered the Sale Order approving, among other things, the Asset Purchase Agreement. Pursuant to the Asset Purchase Agreement (see line item 1025 of Schedule 2.1(f) (Assumed Leases other than Real Property Leases)), the agreements and obligations upon which the Honda Claims are based were assumed by the Buyer, and ceased to be obligations of the estate.

28. Accordingly, the Plan Administrator seeks entry of an order disallowing and expunging the Honda Claims in their entirety.

[3] The ultimate allowed claim for J&J may include an amount pursuant to Bankruptcy Code §502(h) upon resolution of the Preference Action.

Liberty Mutual Claim – Disallowance

29. The Liberty Mutual Claim is stamped received by BMC Group on November 10, 2015 (Exhibit 2).

30. Pursuant to the Bar Date Order, the General Bar Date for the filing of such claim was April 16, 2014.

31. It is expected that general unsecured claims will be paid less than 100% of their allowed claims.

32. The Liberty Mutual Claim is untimely and should be disallowed pursuant to Bankruptcy Code §502(b)(9), Bankruptcy Rule 3003(c)(2), and the terms of the Bar Date Order.

33. In addition, the Debtor's books and records do not reflect any amount due to Liberty Mutual. Liberty Mutual has failed to provide sufficient supporting documentation for the Plan Administrator to determine whether the claim should be reflected on their books and records.

34. Accordingly, the Liberty Mutual Claim should be disallowed in its entirety and expunged.

BASIS FOR RELIEF REQUESTED

35. Section 502(b) of the Bankruptcy Code provides in pertinent part that:

> The court, after notice and a hearing, shall determine the amount of [a] claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that...(1) such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured. . . (9) proof of such claim is not timely filed. . . . .

11 U.S.C. § 502(b)(1) and (9).

36. Section 502(d) of the Bankruptcy Code provides in pertinent part that:

> Notwithstanding subsections (a) and (b) of this section, the court shall disallow any claim of any entity from which property is recoverable under section 542, 543, 550, or 553 of this title or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of this title, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable under section 522(i), 542, 543, 550, or 553 of this title.

37. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Marian T. Vanegas*, 290 B.R. 190, 193 (Bankr. D. Conn. 2003); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, n.13 (Bankr. S.D.N.Y. 2000). To receive the benefit of the *prima facie* validity, however, "the proof of claim must 'set forth facts necessary to support the claim.'" *In re Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 19988). Additionally, a claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." *In re WorldCom, Inc.*, No. 02-13533, 2005 WL 3832065, at * 4 (Bankr. S.D.N.Y. 2005) (quoting *In re Allegheny Int'l, Inc.*, 954 F2.d 167, 173-174 (3rd Cir. 1992)). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of evidence." *Id.* In other words, once the *prima facie* validity of a claim is rebutted, "it is for the claimant to prove his claim, not the objector to disapprove it." *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

38. The Plan Administrator has demonstrated in this objection that there is sufficient justification for the Objectionable Claims to be disallowed, expunged, or reduced. The Plan Administrator submits that disallowing, expunging, and/ or reducing the Objectionable

Claims will prevent claimants from obtaining any recoveries on account of claims which do not accurately represent obligations of the Debtors. If the Objectionable Claims are not formally disallowed, expunged, and/or reduced, as requested, the potential exists for claimants asserting such claims to receive recoveries to which they are not entitled, to the ultimate detriment of the Debtors' remaining creditors and other parties in interest. Thus, this relief is necessary to prevent any inappropriate distribution of estate funds.

SEPARATE CONTESTED MATTER

39. Each of the above objections to the Objectionable Claims constitutes a separate contested matter as contemplated by the Bankruptcy Rule 9014. The Plan Administrator requests that any order entered by this Court with respect to an objection asserted herein shall be deemed a separate order with respect to each Objectionable Claim.

RESPONSES TO OBJECTION

40. Filing and Service of Responses. To contest relief requested herein, a claimant must file and serve a written response to the Fifth Omnibus Objection to Claims (a "Response") so that it is **received by no later than March 3, 2016 at 4:00 p.m. (prevailing Eastern Time)**. Claimants should read the exhibits attached hereto carefully. A claimant who has timely filed a written Response and wishes to oppose the Fifth Omnibus Objection to Claims must attend or make other arrangements to participate in the hearing on this objection, which **hearing is scheduled to be held on April 5, 2016 at 1:00 p.m. (prevailing Eastern Time)** before the Honorable Cecelia G. Morris, Chief United States Bankruptcy Judge, in the United States Bankruptcy for the Southern District of New York, 355 Main Street, Poughkeepsie, New York, 12601 (the "Hearing").

41. Every Response shall be filed and served upon, at a minimum, the following entities at the following addresses: (1) counsel for the Plan Administrator, Teitelbaum & Baskin, LLC, 1 Barker Avenue, White Plains, New York 10601 (Attn: Jay Teitelbaum) and (2) the Office of the United States Trustee, 355 Main Street, First Floor, Poughkeepsie, New York, 12601.

42. Content of Responses. Every Response to the Fifth Omnibus Objection to Claims must contain, at a minimum, the following:

A. A caption setting forth the name of the Court, the name of the Debtors, the case number and the title of the Fifth Omnibus Objection to Claims;

B. The name of the claimant and a description of the basis for the amount of the Objectionable Claim;

C. A concise statement setting forth the reasons why the Objectionable Claim should not be disallowed, expunged, and/or reduced for the reasons set forth in the Fifth Omnibus Objection to Claims including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing the Fifth Omnibus Objection to Claims;

D. All documentation or other evidence supporting the Objectionable Claim, upon which the claimant relies in opposing the Fifth Omnibus Objection to Claims; and

E. The name, address, telephone number and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom counsel for the Plan Administrator should serve a reply to the Response and who possesses authority to reconcile, settle or otherwise resolve the objection to the Objectionable Claim on behalf of the claimant.

43. Timely Response Required. If a claimant fails to file and serve a timely Response, then without further notice to the claimant, the Court may grant the relief requested herein.

44. Service Address. If a Response contains an address for a claimant different from that stated on the Objectionable Claim, the address in the Response shall

constitute the service address for future service of papers upon such claimant with respect to the Fifth Omnibus Objection to Claims unless or until counsel for the Plan Administrator receives written notice from such claimant or the claimant's counsel of a changed service address.

ADJOURNMENT OF HEARING

45. The Plan Administrator reserves the right to adjourn the Hearing on the Fifth Omnibus Objection to Claims with respect to any claimant. In the event that the Plan Administrator so adjourns the Hearing, the Plan Administrator will indicate that the Hearing on the Fifth Omnibus Objection to Claims and/or Response, as it relates to such claimant, has been adjourned on the agenda for the Hearing on the Fifth Omnibus Objection to Claims. Such agenda will be served on the person designated by the claimant in a Response, if filed, or, if a Response has not been filed, the address provided in the proof of claim filed by such claimant

RESERVATION OF RIGHTS

46. The Plan Administrator expressly reserves the right to amend, modify or supplement this objection and to file additional substantive or non-substantive to the Objectionable Claims, or any other claim (filed or not) which may be asserted against the Debtors. Should one or more of the grounds of objection stated in this objection be overruled, the Plan Administrator reserves its rights to object on other stated grounds or on any other grounds that the Plan Administrator discovers. In addition, the Plan Administrator reserves the right to seek further reduction of any claim for any reason including to the extent such claim has been paid.

47. The Plan Administrator reserves the right to raise further objections, including, without limitation, objections under section 502(d) of the Bankruptcy Code.

NOTICE

48. Notice of the Fifth Omnibus Objection to Claims will be given to the following parties or, in lieu thereof, to their counsel, if known: (a) the U.S. Trustee; (b) the holders of the Objectionable Claims (at the address provided in the proofs of claim filed by such claimants); and (c) all those who have entered an appearance in these cases pursuant to Bankruptcy Rule 2002. The Plan Administrator respectfully submits that such notice is sufficient, and request that, except as provided herein, the Court find that no further notice of the relief requested herein is required.

NO PRIOR REQUEST

49. No prior request for the relief requested herein has been made to this or any other Court.

WHEREFORE, the Plan Administrator respectfully requests that this Court enter the proposed order, substantially in the form attached hereto as **Exhibit 3**, and grant such other relief as the Court may deem just and proper.

Dated: January 29, 2016

/s/ Jay Teitelbaum

TEITELBAUM & BASKIN, LLC
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Counsel for the Plan Administrator