

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	:	Chapter 11
	:	
AMERICAN BANKNOTE	:	Case No.: 05-10174 (PJW)
CORPORATION,	:	
	:	
	:	
Debtor.	:	

**ORDER GRANTING DEBTOR’S SECOND OMNIBUS OBJECTION TO (i)
DUPLICATIVE CLAIMS FILED BY NOTEHOLDERS,
(ii) SATISFIED CLAIMS, (iii) MISCELLANEOUS NOTE CLAIMS AND
(iv) CLAIMS FILED AGAINST NON-DEBTOR SUBSIDIARIES (SUBSTANTIVE)**

This matter having come before the Court on American Banknote Corporation’s (the “Debtor”) Second Omnibus Objection to (i) Duplicative Claims Filed by Noteholders, (ii) Satisfied Claims, (iii) Miscellaneous Note Claims, and (iv) Claims Filed Against Non-Debtor Subsidiaries (the “Second Omnibus Objection”);¹ and it appearing that good and sufficient notice of the Second Omnibus Objection having been given and no further notice of the Second Omnibus Objection or the entry of this Order need be provided; and upon the entire record herein; and the Court having considered the Second Omnibus Objection, the Claims set forth on Exhibits A through D annexed hereto and the responses, if any, to the Second Omnibus Objection, and after due deliberation thereon; and good and sufficient cause appearing therefor;

THE COURT FINDS THAT:

A. The Debtor has filed a Second Omnibus Objection and that the Debtor has moved to disallow and expunge in their entirety certain Claims.

¹ Unless otherwise defined herein, capitalized terms shall have the meaning as set forth in the Second Omnibus Objection.

B. The Court has jurisdiction to consider the Second Omnibus Objection pursuant to 28 U.S.C. § 1334. This is a core proceeding under 28 U.S.C. § 157(b).

C. Each holder of a Claim set forth on Exhibits A through D was properly and timely served with a copy of the Second Omnibus Objection, the Proposed Order and accompanying Exhibits and the Notice of the response deadline thereto, and no further notice of the Second Omnibus Objection or of the entry of this Order need be provided.

D. Any entity known to have an interest in the Claims subject to the Second Omnibus Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Second Omnibus Objection.

E. The relief requested in the Second Omnibus Objection is in the best interests of the Debtor, its estate, its creditors and other parties in interest;

It is HEREBY ORDERED that:

1. ORDERED that the Second Omnibus Objection is **GRANTED**.
2. Each Duplicative Note Claim identified in the column “Duplicative Claim to be Expunged” on the attached Exhibit A is disallowed and expunged in its entirety as a duplicative claim of the Indenture Trustee’s claim.
3. The claim of the Indenture Trustee set forth on Exhibit A in the column labeled “Remaining Claim Number” shall remain on the claims register in this case, and in the event that such claim is not otherwise amended or superseded by subsequent proofs of claim filed by the Indenture Trustee, or modified by this Order or subsequent orders of this Court or by the agreement of the Debtor and the Indenture Trustee, such Indenture Trustee claim shall be allowed.
4. Each Satisfied Claim identified on Exhibit B is disallowed and expunged in its entirety.

5. Each Miscellaneous Note Claim identified on the attached Exhibit C is disallowed and expunged in its entirety.
6. Each Non-Debtor Subsidiary Claim identified on Exhibit D is disallowed and expunged in its entirety.
7. This Order is without prejudice to the Debtor's rights (a) to object to the claims on grounds other than as stated in the Second Omnibus Objection; (b) to assert a counterclaim; and (c) to object on any available grounds to all other claims filed in this matter.
8. This Court shall retain jurisdiction with respect to any matter relating to or arising from the implementation or interpretation of this Order.
9. Each of the Claims and the objections by the Debtor asserted in this Second Omnibus Objection and as set forth in Exhibits A through D hereto constitute a separate contested matter as contemplated by FED. R. BANKR. P. 9014. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any of the Claimants whose claims are subject to this Order shall apply only 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 other contested matters covered hereby.

ORDERED this ____ day of _____, 2005.

THE HONORABLE PETER J. WALSH
UNITED STATES BANKRUPTCY JUDGE

American Banknote Corporation, Case 05-10174 (PJW)

Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
2002 Neuman Family Trust Milton & Patricia Neuman CO TTEES 6284 Del Paso Ave. San Diego, CA 92120-3134	00090	00021	\$6,638.25	Claim 00021 is duplicative of Claim 00090
Adele Davis Trust Adele S. Davis TTEE 333 Magellan Ave. San Francisco, CA 94116-1434	00090	00028	\$6,416.98	Claim 00028 is duplicative of Claim 00090
Ames, Walter D. 6718 Wemberly Way McLean, VA 22101	00090	00076	\$23,017.00	Claim 00076 is duplicative of Claim 00090
Amster, Harvey J. 4208 Ridgemont Ct Oakland, CA 94619-3727	00090	00056	\$17,705.00	Claim 00056 is duplicative of Claim 00090
Barrass Family Revocable Trust Barrass, Stanley R. & Katherine TTEES DTD 1/9/1989 25 Coast Oak Way San Rafael, CA 94903-1707	00090	00012	\$17,705.00	Claim 00012 is duplicative of Claim 00090
Barusch, Ronald C Skadden Arps Attn: Distribution Services 1440 New York Ave NW Washington, DC 20005-2111	00090	00086	\$70,827.00	Claim 00086 is duplicative of Claim 00090
Belluomini, Ralph P. & Agnes E. TTEES 1329 33rd Ave San Francisco, CA 94122-1304	00090	00119	\$10,000.00	Claim 000119 is duplicative of Claim 00090
Blumberg, Herbert C 106 Turner Chapel Rd SE Rome, GA 30161-5950	00090	00048	\$101,500.00	Claim 00048 is duplicative of Claim 00090
Brenton IRA, William Charles Hilliard Lyons Cust for 5101 Oakridge Dr Midland, MI 487640-7410	00090	00095	\$7,000.00	Claim 00095 is duplicative of Claim 00090
Briody, Joan E 17068 Vintage Dr Grass Valley, CA 95949-8798	00090	00083	\$35,412.00	Claim 00083 is duplicative of Claim 00090
Buerger, William 9287 Davies Rd Minocqua, WI 54548-9152	00090	00070	\$26,557.00	Claim 00070 is duplicative of Claim 00090
Burford, Floyd & Sylvia T JT TEN 115 Adams Rd Lynchburg, VA 24502-2441	00090	00020	\$17,705.00	Claim 00020 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Burns IRA, Julia A. 7716 Autumn Creek Dr Cordova, TN 38018-7816	00090	00071	\$17,705.00	Claim 00071 is duplicative of Claim 00090
Carl David & Dorothy Lee Walter Trust Carl David & Dorothy Lee Walter, TTEES 8543 S Lakeshore Dr. Rogers, AR 72756	00090	00106	\$5,000.00	Claim 000106 is duplicative of Claim 00090
Catellani, Marco Romano 9 Rue Baron de S Suzanne Monaco 98000 Monaco	00090	00046	\$542.00	Claim 00046 is duplicative of Claim 00090
Catherine L Arnold UGMA TN Valerie K. Arnold, Cust 1502 Poplar Rdige Dr Memphis, TN 38120-3443	00090	00030	unspecified	Claim 00030 is duplicative of Claim 00090
Chambon, Philippe O. 840 Broadway, 8th Floor New York, NY 10003-4823	00090	00068	\$15,934.00	Claim 00068 is duplicative of Claim 00090
Chaney, Louis & Betty, JT TEN 9739 Champa Dr. Dallas, TX 75218	00090	00123	unspecified	Claim 000123 is duplicative of Claim 00090
Charles & Adele Thurnher Liv Trust Charles & Adele Thurnher, Co TTEES DTD 12/7/89 Acct #2 6754 E Caron St Paradise Valley, AZ 85253-1965	00090	00097	\$61,972.00	Claim 00097 is duplicative of Claim 00090
Christina Karakozoff TTEE FBO Paul F & Christina Karakozoff Trust DTD 6/23/88 326 E Cotati Ave Cotati, CA 94931-4447	00090	00009	\$24,787.70	Claim 00009 is duplicative of Claim 00090
Cole, Carl J. & Helen F., JT Ten 648 N Valleyview St Wichita, KS 67212-4645	00090	00065	unspecified	Claim 00065 is duplicative of Claim 00090
Crawford, Lonnie E PO Box 8636 Huntsville, TX 77340-0011	00090	00004	\$9,451.00	Claim 00004 is duplicative of Claim 00090
Debiec, John J. 88 Newman Ave Bayonne, NJ 07002-2337	00090	00035	unspecified	Claim 00035 is duplicative of Claim 00090
Debiec, John J. 88 Newman Ave Bayonne, NJ 07002-2337	00090	00061	\$12,394.00	Claim 00061 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Dolecheck , Richard & Winifred, Jr. Ten. 1035 Foster Dr Dickinson, ND 58601-4050	00090	00093	\$3,046.35	Claim 00093 is duplicative of Claim 00090
Dorward, Ralph C. 22587 Burwood Ln Escalon, CA 95320-9651	00090	00050	\$5,312.00	Claim 00050 is duplicative of Claim 00090
Eastwood, John E IRA ACCT ADP Clearing Custodian 32 Millard Rd Larkspur, CA 94939-1918	00090	00078	unspecified	Claim 00078 is duplicative of Claim 00090
England FBO, Cecil A. FMT Co Cust IRA Rollover 4918 Fallcrest Cir Sarasota, FL 34233-2268	00090	00014	\$9,940.00	Claim 00014 is duplicative of Claim 00090
Fleck, William J , Jr 118 E Main St Columbis, OH 43215	00090	00114	\$10,000.00	Claim 000114 is duplicative of Claim 00090
Francesco B. Mutti Rev Trust UA 3 18 92 Mutti, Francesco B Tr 2106 NE 15 the stret Fort Lauderdale, FL 33304-1439	00090	00096	\$97,384.00	Claim 00096 is duplicative of Claim 00090
George & Joan Cooper Rev Tr UA George & Joan Cooper CO TTEES 8515 Costa Verde Blvd Unit 1005 San Diego, CA 92122-1143	00090	00088	\$50,000.00	Claim 00088 is duplicative of Claim 00090
Geren, Preston M., Jr., and Colleen E. Community Property Acct 4200 S Hulen St Ste 619 Fort Worth, TX 76109-4910	00090	00066	\$8,853.00	Claim 00066 is duplicative of Claim 00090
Gibson Revocable Living Tr UA Duane M Gibson & Barbara Belle Gibson TTEES 6750 SE Catalina Ln Milwaukie, OR 97222-1993	00090	00024	\$8,852.00	Claim 00024 is duplicative of Claim 00090
Graham, Melissa A 1824 W Newport Ave Chicago, IL 60657-1024	00090	00105	\$6,048.00	Claim 000105 is duplicative of Claim 00090
Halleck Est TR UA DTD 4/19/95 Marion C Halleck & Elizabeth Halleck TTEES 1109 W Haler Dr Phoenix, AZ 85021-8032	00090	00017	\$17,705.00	Claim 00017 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Hanstein IRA FBO, Ronald S. Pershing LLC as Custodian 6039 Quaker Hollow Rd Apt 2 Orchard Park, NY 13127-1872	00090	00094	\$19,883.00	Claim 00094 is duplicative of Claim 00090
Hendricks Family Trust DTD 9/18/80 Hendricks, Elmer C. & Janette M. TTEES 2746 W Stonybrook Dr Anaheim, CA 92804-4029	00090	00049	\$18,005.00	Claim 00049 is duplicative of Claim 00090
Idsisi & Co American Express Brokerage ATTN Laura E Erlander 682 AXP Financial Ctr Minneapolis, MN 55474-0006	00090	00040	\$17,705.00	Claim 00040 is duplicative of Claim 00090
John E Sample Trust Sample, John E TTEE U/A DTD 12/13/89 PO Box 291341 Kerrville, TX 78029-1341	00090	00098	\$169,066.00	Claim 00098 is duplicative of Claim 00090
Kennedy IRA FBO, Donald R. Pershing LLC as Custodian 3949 N Peardale Dr Lafayette, CA 94549-2819	00090	00044	unspecified	Claim 00044 is duplicative of Claim 00090
Kennedy, Elizabeth P 100 Brock Ct Waynesboro, VA 22980-5559	00090	00116	\$6,990.00	Claim 000116 is duplicative of Claim 00090
Lambert, Dan 3401 Gatewood Ct, Apt #57 Lexington, KY 40517	00090	00115	\$2,400.00	Claim 000115 is duplicative of Claim 00090
Larry L. Hunt and Mary E. Contone 6721 Pueblo Vis Las Cruces, NM 88007-8905	00090	00037	\$17,705.00	Claim 00037 is duplicative of Claim 00090
Lavosky, William & O Thomas Jt TEN 172 Kenney CT Paramus, NJ 07652-5229	00090	00016	\$27,027.06	Claim 00016 is duplicative of Claim 00090
Lawless, Francis N c/o Walaw Development Inc 1108 S Baldwin Ave #218 Arcadia CA 91007-7508	00090	00094	\$25,000.00	Claim 00094 is duplicative of Claim 00090
Lee, Peter S 1425 W 12th St, Apt 169 Los Angeles, CA 90015-4503	00090	00118	\$17,704.00	Claim 000118 is duplicative of Claim 00090
Lingle, Ernest E PO Box 964 Clearfiled PA 16830-0964	00090	00047	\$10,000.00	Claim 00047 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Lopez TTEE, Mary E. 4301 S. Blue Water Pt. Homosassa, FL 34448-3901	00090	00015	\$44,269.00	Claim 00015 is duplicative of Claim 00090
Mansfield, Joseph J. 315 George St New Bern, NC 28562-5681	00090	00051	\$14,163.00	Claim 00051 is duplicative of Claim 00090
Marian St Aubin Liv Trust Marian St Aubin, TTEE U/A DTD 3/24/97 232 Marie Pl Perrysville, OH 43551-1728	00090	00091	\$25,000.00	Claim 00091 is duplicative of Claim 00090
Miller FBO IRA, Dail McDonald Investments Inc C/F ATTN Scott Litwin 580 Walnut St Cincinnati, OH 45202-3110	00090	00060	\$26,559.00	Claim 00060 is duplicative of Claim 00090
Morris, Raymond A., Jr. 174 Watsons Mill Rd Elmer, NJ 08318-2417	00090	00042	\$12,362.00	Claim 00042 is duplicative of Claim 00090
Morrongiello, Rocco 32 Western Reach Red Bank, NJ 07701-5439	00090	00081	\$10,155.00	Claim 00081 is duplicative of Claim 00090
Morrongiello, Rocco 32 Western Reach Red Bank, NJ 07701-5439	00090	00085	\$17,705.00	Claim 00085 is duplicative of Claim 00090
Najac FBO, Harold NFS FMTC Rollover IRA P.O. Box SN 485 South Hampton SNBX 10028 BERMUDA	00090	00121	\$10,000.00	Claim 000121 is duplicative of Claim 00090
Narcisi IRA (Dec'd), Laurence A., Jr. Raymond James & Assoc Inc CSDN 319 Easton Rd Willow Grove, PA 19090-2519	00090	00062	\$13,204.50	Claim 00062 is duplicative of Claim 00090
Norris, James C. & Anna C., TTEES 1616 N Franklin Danville, IL 61832	00090	00057	\$10,000.00	Claim 00057 is duplicative of Claim 00090
Oakes, Isabelle C 69 Overlook Ave East Hanover, NJ 07936-3002	00090	00075	\$17,708.00	Claim 00075 is duplicative of Claim 00090
Potocnik IRA FBO, William J. Delaware Charter GTEE & TR Co 1714 S Ivy St Denver, CO 80224-2119	00090	00005	\$5,000.00	Claim 00005 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Ratner IRA FBO, Barbara L. Scottrade Inc TR 7740 Travelers Tree Dr Boca Raton, FL 33433-6122	00090	00022	\$26,557.00	Claim 00022 is duplicative of Claim 00090
Schnuriger Family TR UA 11/6/89 Schnuriger, Paul A & Gertrud E Schnuriger TTEE 2223 W Sherway St West Covina, CA 91790-1949	00090	00003	\$17,945.00	Claim 00003 is duplicative of Claim 00090
Schwartz, Elliott M PO Box 3391 N Byrtle Bch, SC 29582-0391	00090	00072	\$17,706.00	Claim 00072 is duplicative of Claim 00090
Shields, H. Richard Bond Account 4 Ridge Dr E Great Neck, NY 11021-2807	00090	00023	\$37,569.00	Claim 00023 is duplicative of Claim 00090
Siddoway, Betty L. PTC CUST IRA FBO 1842 28th St. Ogden, UT 84403-0512	00090	00124	unspecified	Claim 000124 is duplicative of Claim 00090
Simmons Living Trust DTD 11/25/97 William H Simmons & Mary Jane Simmons TTEE 337 Lumhann Dr New Milford, NJ 07646-1513	00090	00059	\$17,705.00	Claim 00059 is duplicative of Claim 00090
Spector, Marlene 20 Church Rd Apt 7T Maple Shade, NJ 08052-3115	00090	00026	\$15,706.25	Claim 00026 is duplicative of Claim 00090
Suiter, James F. & Edith E. JTWROS 2807 S Dockside Dr Avon Park, FL 33825-6009	00090	00034	\$3,300.00	Claim 00034 is duplicative of Claim 00090
Tretten, Bernice 1971 Quail Creek Ct Reno, NV 89509	00090	00045	\$17,705.00	Claim 00045 is duplicative of Claim 00090
Tunnera JT Ten, Lois S. and Louis Jr. 9 Pancoast Rd Waretown NJ 08758-2650	00090	00011	\$8,853.00	Claim 00011 is duplicative of Claim 00090
Vidal, Francisco & Blasinda JT WROS 668 Meacham Ave Linden, NJ 07036-1241	00090	00058	\$84,992.00	Claim 00058 is duplicative of Claim 00090
Vosika, Stephen and Patricia 2445 Kingston Ln. SW Bemidji, MN 56601	00090	000120	\$6,604.75	Claim 000120 is duplicative of Claim 00090

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Exhibit A: Duplicative Note Claims

(1) Name of Claimant	(2) Remaining Claim Number	(3) Duplicate Claim to be Expunged	(4) Claim Amount	(5) Reason for Disallowance
Watts, Thomas H 19844 N Shadow Mountain Dr Surprise, AZ 85374-4941	00090	00077	\$10,624.00	Claim 00077 is duplicative of Claim 00090

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Exhibit B: Satisfied Claims

(1) Name of Claimant	(2) Claim Number	(3) Claim Amount	(4) Reason for Disallowance
Agnese IRA, Gennaro JPMorgan Chase Bank SEP CUST 9 Raymond Ave Middle Island, NY 11953-1425	00036	\$5,186.23	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Anthony IRA, Billy Ray DCG&T R/O PO Box 1440 Edmond, OK 73083-1440	00032	\$20,767.50	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Baird III IRA FBO, Andrew H Pershing LLC as Custodian 5267 Cole Rd Memphis, TN 38120-2401	00013	\$100,000.00	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
David A. Miller Sr. REV TRST David A. Miller Sr. TTEE 3600 Bixby Rd Okmulgee, OK 74447-2041	00084	\$12,337.96	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Lomax JT TEN, John & Ann 4215 Glenaire Dr. Dallas, TX 75229-4140	00018	unspecified	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Lucille F. Wilson Trust UAD 9-3-92 Lucille F. Wilson TTEE 14223 W. Yosemite Dr. Sun City West, AZ 85375-5648	00117	\$16,975.00	11-5/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan. Claim filed in First Bankruptcy and disallowed and expunged. <i>See</i> Docket Nos. 396 & 397, Case No. 99-11577 (Bankr. S.D.N.Y.)
Nichols, Albert Jr. & Jessie M. 8525 East 16th St. Tulsa, OK 74112	00067	\$24,452.76	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Nichols, Ray J. 1119 Road L Geneva, NE 68361-3103	00073	\$10,000.00	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Onnen JT TEN, Wibur E. & Esther M. 804 23rd St. Fairbury, NE 68352-1103	00074	\$10,000.00	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Ramsay IRA FBO, William Pershing LLC as Custodian 4610 A St. Lincoln, NE 68510-4820	00055	\$10,000.00	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
Schulman Rogers Gandal Attn: Martin P. Schaffer, Esq. 1 Montrose Metro 11921 Rockville Pike Rockville, MD 20852-2737	00031	\$3,649.60	claim for legal services arising prior to First Bankruptcy case; claim was disallowed in First Bankruptcy.

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Exhibit B: Satisfied Claims

(1) Name of Claimant	(2) Claim Number	(3) Claim Amount	(4) Reason for Disallowance
Yates, Henry & Evelyn 3804 Whispering Oaks Temple, TX 76504-2102	00007	\$25,000.00	11-3/8% Bondholder Claim satisfied pursuant to confirmed 2002 Plan
United Parcel Service Receivable Management Services PO Box 4396 Timonium, MD 21094	00053	\$824.48	Debtor has paid amounts asserted in proof of claim in ordinary course of its business.

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Exhibit C: Miscellaneous Note Claims

(1)	(2)	(3)	(4)
Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Dahl, John A. 21 Finca San Clemente, CA 92672-9411	00122	\$10,000.00	claim for "bonds" without documentation or clarification
The Hopkins Family Trust Hopkins, David & Mary, TTEES P.O. Box 357 Cool, CA 95614-0357	00019	\$44,267.00	claim for "Bank Note Bond" without documentation or clarification
Idsisi & Co American Express Brokerage ATTN Laura E Erlander 682 AXP Financial Ctr Minneapolis, MN 55474-0006	00040	\$17,705.00	documentation does not support claim
Levine, Gene P. 5916 W 85th Pl. Los Angeles, CA 90045-4205	00079	\$15,903.00	claim for "Senior Note Holder" without documentation or clarification
Manak JT TEN, Edward & Marie 2599 Nassau Rd. West Palm Beach, FL 33406-7769	00010	\$20,000.00	claim for "Investment" without documentation or clarification
Phillips, J. Harold P.O. Box 13296 Macon, GA 31208-3296	00069	unspecified	claim for "bought bonds" without documentation or clarification
Ring JT TEN, Vincent M. & Etheline B. 3304 W. 50th Ter Roeland Park, KS 66205-1563	00064	\$5,000.00	claim for "Money Loaned" without documentation or clarification
Rorick JT TEN, Joseph & Dorothy 5075 Saint Josephs Island Ln. Vero Beach, FL 32967-7410	00008	unspecified	claim for "stock & bond purchases" without documentation or clarification
Rubadeux FBO, Russell NFS FMTC IRA 2001 Chalice Way Toledo, OH 43613-2204	00041	\$20,100.00	claim indicated "bondholder," but neither claim nor attachments identify bonds

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Exhibit D -- Non-Debtor Subsidiary Claims

(1) Name of Claimant	(2) Claim Number	(3) Claim Amount	(4) Reason for Disallowance
V W Credit 1401 Franklin Boulevard Libertyville, IL 60048	00052	\$22,478.72	claim is for motor vehicle financing lease with nondebtor subsidiary, ABNCo
Goodrich Executive LLC 560 Sylvan Ave Englewood Cliffs, NJ 07632-3119	00080	unspecified	claim is for nonresidential real property lease with nondebtor subsidiary, ABNCo
Tennessee Department of Revenue c/o Attorney General PO Box 20207 Nashville, TN 37202-0207	00082	\$94,379.54	Debtor did not file tax returns in Tennessee. ABNCo and ABN Securities Systems, Inc. are the only subsidiaries of the Debtor that file tax returns in Tennessee. Additionally, claim is alleged against nondebtor subsidiary ABNCo.