

EXHIBIT 1

No Liability Claims

I. Name of Claimant: Travelers Casualty and Surety Company

II. Claim Numbers: 385-386

III. Date Filed; Case Number: August 13, 2010; 10-26881

IV. Claim Amount: No Amount - Contingent and Unliquidated

V. Reason for Disallowance:

Claim Nos. 385 and 386 assert that the Debtor owes the claimant contingent and unliquidated amounts on account of contractual and state law indemnification rights in connection with that certain stamp surety bond, dated September 15, 1996 (the “Bond”). The Debtor has reviewed its books and records and determined that the Bond was canceled on September 15, 2008, and the claimant has not demonstrated that the Debtor has any liability, or owes any amounts on account of the bonds that are the basis for these claims.

Pursuant to section 502(b)(1) of the Bankruptcy Code, these claims are unenforceable against the debtor and property of the debtor under any agreement or applicable law. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. In re Pringle Engineering and Mfg., Co., 164 F.2d 299, 302 (7th Cir. 1947); Matter of Int’l Match Corp., 69 F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist).

Because the Bond supporting Claim Nos. 385 and 386 has been canceled, the Debtor does not believe it has any legal liability for these claims. Accordingly, the Debtor seeks to disallow and expunge Claim Nos. 385 and 386.

I. Name of Claimant: Hartford Fire Insurance Company

II. Claim Number: 399

III. Date Filed; Case Number: August 12, 2010; 10-26881

IV. Claim Amount: No Amount - Contingent and Unliquidated

V. Reason for Disallowance:

Claim No. 399 asserts that the Debtor owes the claimant contingent and unliquidated amounts on account of “insurance coverage.” The Debtor has thoroughly reviewed its books and records and the Debtor does not believe that it has any insurance policies with Hartford Fire Insurance. Although the Debtor endeavored to contact the claimant to obtain more information about the claimant’s alleged Claim, the Debtor did not receive a response.

Pursuant to section 502(b)(1) of the Bankruptcy Code, this claim is unenforceable against the debtor and property of the debtor under any agreement or applicable law. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. In re Pringle Engineering and Mfg., Co., 164 F.2d 299, 302 (7th Cir. 1947); Matter of Int’l Match Corp., 69 F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist).

Hartford Fire Insurance asserted a claim against the Debtor, but did not attach any supporting documentation to its claim, nor was there any response to the Debtor’s inquiry seeking additional information. The Debtor has thoroughly reviewed its books and records and can find no evidence that the Debtor has any insurance policies or any contractual relationship with Hartford Fire Insurance. Accordingly, given that the claimant has not demonstrated that the Debtor has any legal liability for this claim, the Debtor seeks to disallow and expunge Claim No. 399.

I. Name of Claimant: Tony Kingsada

II. Claim Number: 478

III. Date Filed; Case Number: September 7, 2010; 10-26881

IV. Claim Amount: \$1,000.00 - Unsecured

V. Reason for Disallowance:

Claim No. 478 asserts that the Debtor owes the claimant \$1,000.00 but does not provide any basis for the claim. Although the Debtor endeavored to contact the claimant in an effort to clarify the claim, the Debtor did not receive a response.

Pursuant to section 502(b)(1) of the Bankruptcy Code, this claim is unenforceable against the debtor and property of the debtor under any agreement or applicable law. When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. In re Pringle Engineering and Mfg., Co., 164 F.2d 299, 302 (7th Cir. 1947); Matter of Int'l Match Corp., 69 F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist).

Tony Kingsada asserted a claim against the Debtor, but did not provide a basis for the claim or attach any supporting documentation, nor was there any response to the Debtor's inquiry seeking additional information. The Debtor has thoroughly reviewed its books and records and can find no evidence that services were provided to the Debtor by Tony Kingsada, or of any other contractual or other relationship with Tony Kingsada, nor does Tony Kingsada appear as a claimant on the Debtor's Schedules or Statement of Financial Affairs. Accordingly, given that the claimant has not demonstrated that the Debtor has any legal liability for this claim, the Debtor seeks to disallow and expunge Claim No. 478.