

EXHIBIT A

No Liability Claims

Debtors' Third Omnibus (Substantive) Objection to Claims

Exhibit A – No Liability Claims

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Boudreaux, Jaunta	353	\$500.00	<p>The claim asserts a section 503(b)(9) administrative expense in the amount of \$500.00. However, the requirements of section 503(b)(9) are not met. The claim indicates that the basis for the claim is “service performed”. As such the claimant is not entitled to section 503(b)(9) status for the entire claim.</p> <p>Moreover, the claim does not have a basis in the Debtors’ books and records and does not include or attach documentation to constitute prima facie evidence of the validity and amount of the claim. The books and records of the Debtors indicate that Ms. Boudreaux has not been an employee of the Debtors since November 26, 2006, and that no amounts are due and owing.</p>
Ocean Drive Clothing Co.	310	\$9,317.00	<p>The claim has been asserted against a non-debtor, unrelated entity, Long Rap, Inc. for goods allegedly shipped to non-debtor, unrelated entity, Up Against the Wall. The Debtors’ Books and Records do not reflect a basis for this claim.</p>
Reyes, Vivian	214	\$5,510.00	<p>The claim asserts a section 503(b)(9) administrative expense in the amount of \$5,510.00. However, the requirements of section 503(b)(9) are not met. The claim indicates that the basis for the claim is “service performed”. As such the claimant is not entitled to section 503(b)(9) status for the entire claim.</p> <p>Moreover, the claim does not have a basis in the Debtors’ books and records and does not include or attach documentation to constitute prima facie evidence of the validity and amount of the claim. The books and records of the Debtors indicate that Ms. Reyes has not been an employee of the Debtors since 2009, and that no amounts are due and owing.</p>