# IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

v

	·X	
	:	
In re	:	Chapter 11
	:	
NEWPAGE CORPORATION, et al.,	:	Case No. 11-12804 (KG)
	:	
Debtors. <sup>1</sup>	:	Jointly Administered
	:	
	X	Related Docket No. 1414

Objection Deadline: May 10, 2012, at 4:00 p.m. (prevailing Eastern time) Hearing Date: May 17, 2012, at 11:00 a.m. (prevailing Eastern time)

# CERTIFICATION OF NO OBJECTION REGARDING DEBTORS FOURTH OMNIBUS OBJECTION PURSUANT TO SECTIONS 105 AND 502 OF THE BANKRUPTCY CODE, BANKRUPTCY RULE 3007 AND LOCAL RULE 3007-1, TO CLAIMS (SUBSTANTIVE)

The undersigned hereby certifies that, as of the date hereof, he has received no

answer, objection, or other responsive pleading to the Debtors Fourth Omnibus Objection

Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local

Rule 3007-1, to Claims (Substantive) (Docket No. 1414) (the "Omnibus Objection") filed on

April 17, 2012. The undersigned further certifies that he has caused the review of the Court's

docket in this case and no answer, objection, or other responsive pleading to the Omnibus

Objection appears thereon. Pursuant to the Notice of the Omnibus Objection, objections to the

Omnibus Objection were to be filed and served no later than May 10, 2012, at 4:00 p.m.

prevailing Eastern Time.

<sup>&</sup>lt;sup>1</sup> The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, as applicable, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.



Accordingly, the Debtors request that the Proposed Order ("Order") submitted

herewith as <u>Exhibit A</u> be entered at the Court's earliest convenience. The form of Order submitted herewith differs from the form filed with the Omnibus Objection solely (a) in the substitution of Schedule 1 to the Order to reflect the form attached to *the Notice of Amended Schedule 1 to Debtors Fourth Omnibus Objection Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1, to Late Filed Claims (Non-Substantive)* (Docket No. 1433) and (b) in the addition to the Order of the docket number of the Omnibus Objection to the caption of the Order.

Dated: May 15, 2012

PACHULSKI STANG ZIEHL & JONES LLP

Laura Davis Jones (Bar No. 2436) Michael R. Seidl (Bar No. 3889) Timothy P. Cairns (Bar No. 4228) 919 N. Market Street, 17th Floor P.O. Box 8705 Wilmington, Delaware 19899-8705 (Courier 19801) Telephone: 302.652.4100 Facsimile: 302.652.4400

-and-

PROSKAUER ROSE LLP Martin J. Bienenstock Judy G.Z. Liu Philip M. Abelson Eleven Times Square (Eighth Avenue & 41<sup>st</sup> Street) New York, New York 10036-8299 Telephone: 212.969.3000 Facsimile: 212.969.2900

Attorneys for the Debtors and Debtors in Possession

# EXHIBIT A

DOCS\_DE:173267.30 59998-001

# IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	X	
	:	
In re	:	Chapter 11
	:	
NEWPAGE CORPORATION, et al.,	:	Case No. 11-12804 (KG)
	:	
<b>Debtors.</b> <sup>1</sup>	:	Jointly Administered
	:	
	X	Re: Docket No. 1414

# ORDER GRANTING DEBTORS' FOURTH OMNIBUS OBJECTION AND DISALLOWING AND EXPUNGING DUPLICATE DEBT CLAIMS (SUBSTANTIVE)

Upon the Debtors' Fourth Omnibus Objection, Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1 to Duplicate Debt Claims (Substantive), dated April 17, 2012 (the "Objection"), seeking entry of an order disallowing and expunging certain Duplicate Debt Claims<sup>2</sup> listed in <u>Schedule 1</u> attached to the Proposed Order; and the Court having subject matter jurisdiction to consider the Objection and to issue the relief requested therein in accordance with 28 U.S.C. § 1334; and the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2); and due and proper notice of the Objection having been provided; and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, and creditors, and that the legal and factual

<sup>&</sup>lt;sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

<sup>&</sup>lt;sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor; it is

FOUND AND DETERMINED that the Duplicate Debt Claims listed in <u>Schedule</u> <u>1</u> hereto are Claims that are limited exclusively to amounts owed in respect of the Note Obligations, and as to which the relevant Indenture Trustees timely filed a Master Proof of Claim on behalf of all holders of such Claims; and it is therefore hereby

ORDERED that the Objection is granted, as may be modified herein; and it is further

ORDERED that the Duplicate Debt Claims listed in <u>Schedule 1</u> under the heading labeled "Claims to Be Disallowed" be, and hereby are, disallowed and expunged in their entirety; and it is further

ORDERED that the Master Proofs of Claim whose claim numbers are set forth in <u>Schedule 1</u> in the column labeled "Reason for Disallowance" shall remain on the Claims Register in these chapter 11 cases, and unless such Claims are otherwise amended or superseded by a proof of claim subsequently filed by the relevant Indenture Trustee, or are subject to an objection or settlement subsequently filed by the Debtors, such Master Proof of Claim identified in <u>Schedule 1</u> shall be allowed against the Debtor in the chapter 11 case in which each such Claim was filed; and it is further

ORDERED that the Debtors' rights to (i) file subsequent objections to any Claims listed in <u>Schedule 1</u> attached hereto on any ground; (ii) amend, modify, or supplement the Objection, including, without limitation, the filing of objections to further amended or newly filed claims; (iii) seek expungement or reduction of any Claim to the extent all or a portion of such Claim has been paid; and (iv) settle any Claim for less than the asserted amount are

preserved. Additionally, should the grounds of objection stated in the Objection be denied, the Debtors' rights to object on any other grounds are preserved; and it is further

ORDERED that this Court shall retain jurisdiction over the Debtors and the Claimants whose Claims are subject to the Objection with respect to any matters related to or arising from the Objection or the implementation of this Order; and it is further

ORDERED that each Claim and the objections by the Debtors to such Claim, as addressed in the Objection and set forth in <u>Schedule 1</u> hereto, constitute a separate contested matter as contemplated by Rule 9014 of the Bankruptcy Rules and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Claim that is subject to the Objection. Any stay of this Order pending appeal by any Claimants whose Claims are subject to this Order shall only apply to the contested matter that involves such Claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters addressed in the Objection and this Order; and it is further

ORDERED that, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in a contested matter by Rules 7054 and 9014 of the Federal Rules of Bankruptcy Procedure, the Court hereby directs entry of a final judgment with respect to those claims objections as to which relief is entered by this Order, the Court having determined that there is no just reason for delay in the entry of judgment on these matters.

Dated: \_\_\_\_\_, 2012 Wilmington, Delaware

> The Honorable Kevin Gross Chief Judge, United States Bankruptcy Court

# <u>Schedule 1</u>

# **Duplicate Debt Claims**

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US1 32394251.4

## FOURTH OMNIBUS OBJECTION -- SUBSTANTIVE: CORRECTED SCHEDULE 1 -- DUPLICATE DEBT CLAIMS

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
EPSTEIN, SHERRY STEIN (TTEE DEC OF TRUST)	01/05/2012	930	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
SHERRY STEIN EPSTEIN			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
31549 S WOODLAND RD			\$0.00 Priority	Trustee
PEPPER PIKE, OH 44124			UNLIQUIDATED General Unsecured	
GARFINKEL, SIMSON L (CUSTODIAN FOR SONIA K GARFINKEL)	01/09/2012	999	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
SIMSON L GARFINKEL			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
1714 N WAKEFIELD ST			\$0.00 Priority	Trustee
ARLINGTON, VA 22207			\$5,900.00 General Unsecured	
LIERMAN, JODY	02/03/2012	2373	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1031 WYLIE RD SE			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
MARIETTA, GA 30067			\$0.00 Priority	Trustee
			\$20,000.00 General Unsecured	
LIVINGSTON, PAUL	01/18/2012	1297	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
8813 NATURE VIEW LANE WEST			\$5,000.00 Secured	filed by Wilmington Trust, National Association, as
JACKSONVILLE, FL 32217			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	
LIVINGSTON, PAUL	01/18/2012	1301	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
8813 NATURE VIEW LANE WEST			\$5,000.00 Secured	by HSBC Bank USA, National Association, as Indenture
JACKSONVILLE, FL 32217			\$0.00 Priority	Trustee
			\$0.00 General Unsecured	
LOCK, WILLIAM & JUDITH	01/30/2012	1714	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
13 VERONA DR			\$0.00 Secured	filed by Wilmington Trust, National Association, as
MANCHESTER, NJ 08759			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
LYNNE F. PASQUARETTE TR UA 2/13/2001	01/09/2012	1028	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
5015 NICHOLAS CRK	• • •		\$2,200.00 Secured	filed by Wilmington Trust, National Association, as
WILMINGTON, NC 28409-3299			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	
LYNNE F. PASQUARETTE TR UA 2/13/2001	01/09/2012	1014	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
5015 NICHOLAS CRK	,,		\$0.00 Secured	filed by The Bank of New York Mellon, as Indenture
WILMINGTON, NC 28409-3299			\$0.00 Priority	Trustee
			\$1,113.75 General Unsecured	

<sup>1</sup> In certain instances, the Debtors misidentified on the Original Schedule 1 the Indenture Trustee and the number of the Master Proof of Claim which was filed on behalf of the Claimant and is therefore duplicative of the Claim to be disallowed. In the "Reason for Disallowance" column in this Corrected Schedule 1, the Debtors have corrected the name of the Indenture Trustee and the number of the Master Proof of Claim as shown in bold typeface.

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
YNNE F. PASQUARETTE TR UA 2/13/2001	01/09/2012	1029	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
5015 NICHOLAS CRK			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
WILMINGTON, NC 28409-3299			\$0.00 Priority	Trustee
			\$5,600.00 General Unsecured	
MACLEAN, WILFRIED & MACLEAN, BENTE (TTEES MACLEAN TRUST)	01/23/2012	1418	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
17721 WALL CIRCLE			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
REDINGTON SHORES, FL 33708			\$0.00 Priority	Trustee
			\$66,960.00 General Unsecured	
MARIAN S GARFINKEL 1989 SUP TR	01/09/2012	997	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
SIMSON L. GARFINKEL			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
1714 N WAKEFIELD ST			\$0.00 Priority	Trustee
ARLINGTON, VA 22207			\$11,200.00 General Unsecured	
MARTINEZ, JUAN E.	01/27/2012	1654	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
2801 STAFFORD CT			\$0.00 Secured	filed by Wilmington Trust, National Association, as
MCKINNEY, TX 75070			\$0.00 Priority	Indenture Trustee
,			\$5,250.00 General Unsecured	
MAXINE EDITH KAISER & MALCOLM DEAN KAISER TRS FBO MAXINE	01/23/2012	1508	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
KAISER CAPITAL ACCESS TRUST UA DEC 05, 1980			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
MAXINE E KAISER			\$0.00 Priority	Trustee
17300 N 88TH AVE #142			\$15,210.00 General Unsecured	
PEORIA, AZ 85382				
MERRILL, BERKELEY S.	01/23/2012	1435	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
6741 SAVANNAH LANE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
FT. WORTH, TX 76132			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
MERTES, WAYNE	01/10/2012	1062	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
8 WILD FLOWER			\$0.00 Secured	filed by The Bank of New York Mellon, as Indenture
LAGUNA NIGUEL, CA 92677			\$0.00 Priority	Trustee
			\$6,975.00 General Unsecured	
MILLER, SETH	01/03/2012	858	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
120 S. MERRICK AVENUE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
MERRICK, NY 11566			\$0.00 Priority	Indenture Trustee
			\$13,000.00 General Unsecured	······································
MINIERI, RICHARD M.	01/26/2012	1591	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
737 HUNT LANE			\$220,000.00 Secured	filed by Wilmington Trust, National Association, as
MANHASSET, NY 11030			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
MINIERI, RICHARD M.	01/26/2012	1594	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
737 HUNT LANE			\$330,000.00 Secured	filed by Wilmington Trust, National Association, as
MANHASSET, NY 11030			\$0.00 Priority	Indenture Trustee
······································			\$0.00 General Unsecured	
MORRISON, BILLY RAY	01/17/2012	1209	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
1208 GRAND VIEW DR			\$0.00 Secured	filed by Wilmington Trust, National Association, as
SAINT SIMONS ISLAND, GA 31522			\$0.00 Priority	Indenture Trustee
-,			UNLIQUIDATED General Unsecured	
MUI, RONALD & CARI-ANN	01/12/2012	1120	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1522 HOAAINA STREET			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
HONOLULU, HI 96821			\$0.00 Priority	Trustee
			\$1,300,000.00 General Unsecured	
NAPOLITANO, JOSEPH	12/30/2011	832	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
70 KENT RD	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
WAPPINGER FALLS, NY 12590			\$0.00 Priority	Trustee
WAR HIGER FALLS, WE 12550			\$5,000.00 General Unsecured	
NEE, JACK	02/03/2012	2390	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3225 OLD BRAINARD RD	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
PEPPER PIKE, OH 44124			\$0.00 Priority	Trustee
			\$34,000.00 General Unsecured	
NEE, YONG & SHI, HUILI (JOINT ACCOUNT)	02/03/2012	2389	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3225 OLD BRAINARD RD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
PEPPER PIKE, OH 44124			\$0.00 Priority	Trustee
			\$50,000.00 General Unsecured	
NEE, YONG	02/03/2012	2388	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3225 OLD BRAINARD RD	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
PEPPER PIKE, OH 44124			\$0.00 Priority	Trustee
			\$63,000.00 General Unsecured	
O'BANNON, KELLY DION	01/23/2012	1437	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
600 LASALLE DR	-1, 10, 1 <b>0</b> 41		\$0.00 Secured	filed by Wilmington Trust, National Association, as
KELLER, TX 76248-7341			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
OWINGS, CHRISTOPHER S. & JOHN H.	01/09/2012	1001	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
232 DIXIELAND TRAIL	01,03,2012		\$97,000.00 Secured	filed by Wilmington Trust, National Association, as
			\$0.00 Priority	Indenture Trustee
LEESVILLE, SC 29070			\$0.00 General Unsecured	

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Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
PERMAL SCM DISTRESSED DEBT FUND LTD.	02/03/2012	2454	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
ATTN PORTFOLIO ADMIN DEPT			\$0.00 Secured	filed by The Bank of New York Mellon, as Indenture
C/O SHENKMAN CAPITAL MANAGEMENT INC			\$0.00 Priority	Trustee
262 HARBOR DR, 4TH FLOOR			\$1,400,000.00 General Unsecured	
STAMFORD, CT 06902				
PESKIND, NEAL	01/09/2012	1002	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
941 MONROE WAY			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
SUPERIOR, CO 80027			\$0.00 Priority	Trustee
			\$39,991.67 General Unsecured	
PIERSON, DANIEL A.	01/30/2012	1780	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1810 CYPRESS TRACE RD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
SAFETY HARBOR, FL 34695			\$0.00 Priority	Trustee
			\$390,750.00 General Unsecured	
POLK, CHRIS	01/30/2012	1711	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
1109 LA PALOMA CT.			\$0.00 Secured	filed by Wilmington Trust, National Association, as
SOUTHLAKE, TX 76092			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
PORRETTO, THOMAS A.	01/03/2012	892	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
P.O. BOX 856			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
MARLBORO, NY 12542			\$0.00 Priority	Trustee
			\$20,000.00 General Unsecured	
PURPURO, SANDRA	02/03/2012	2423	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
20318 COULSON ST			\$0.00 Secured	filed by Wilmington Trust, National Association, as
WOODLAND HILLS, CA 91367			\$0.00 Priority	Indenture Trustee
······································			\$15,000.00 General Unsecured	
RAHEB, EDMOND B.	01/03/2012	890	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
867 UPPER MAPLE ST			\$0.00 Secured	filed by Wilmington Trust, National Association, as
DAYVILLE, CT 06241			\$0.00 Priority	Indenture Trustee
			UNLIQUIDATED General Unsecured	
RAHEB, EDMOND B.	01/03/2012	891	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
867 UPPER MAPLE ST			\$0.00 Secured	filed by Wilmington Trust, National Association, as
DAYVILLE, CT 06241			\$0.00 Priority	Indenture Trustee
			UNLIQUIDATED General Unsecured	
RAMIREZ, JOSE C.	01/05/2012	938	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
958 E CARLA VISTA PLACE	,,		\$2,000.00 Secured	by HSBC Bank USA, National Association, as Indenture
CHANDLER, AZ 85225			\$0.00 Priority	Trustee
			\$1,000.00 General Unsecured	

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Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
OBERT L. KELLY & ADELE M. KELLY UAD 9/11/2002	01/26/2012	1589	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
OBERT L. KELLY			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
O BOX 27179			\$0.00 Priority	Trustee
AN DIEGO, CA 92198			\$208,350.68 General Unsecured	
ONEY, DIVIYA & VISHAL	01/20/2012	1337	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
PO BOX 2355			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
TOCKBRIDGE, GA 30281			\$0.00 Priority	Trustee
			\$18,750.00 General Unsecured	
ROTH, SUSAN	01/26/2012	1608	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
7313 NUBBIN RIDGE DR			\$0.00 Secured	filed by Wilmington Trust, National Association, as
(NOXVILLE, TN 37919			\$0.00 Priority	Indenture Trustee
			\$22,050.00 General Unsecured	·
ROWEN LTD.	01/27/2012	1635	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
AUDINA TRENNAND AG	,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
ANDSTRASSE 97			\$0.00 Priority	Trustee
PO BOX 17			\$500,000.00 General Unsecured	
9494 SCHAAN LIECHTENSTEIN				
SCHEDGICK, DAVID	01/12/2012	1119	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1032 ALVA STREET	,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
MENASHA, WI 54952			\$0.00 Priority	Trustee
			\$187,240.00 General Unsecured	
SCHLITTLER, DAVID CHARLES	01/06/2012	966	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
B322 S. URBANA AVE	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
TULSA, OK 74137			\$0.00 Priority	Trustee
10L3A, OK 74137			\$5,000.00 General Unsecured	
SCOTT, DAVID L.	01/03/2012	899	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1564 BRENTWOOD DR.	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
MARIETA, GA 30062			\$0.00 Priority	Trustee
WARLETA, GA 50002			\$166,000.00 General Unsecured	
SCOTT, JERRY	02/02/2012	2204	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
JERRY R. SCOTT, MD/PHD	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
SEAPATH			\$0.00 Priority	Trustee and #1947 filed by Wilmington Trust, National
2490 SOUTH WOODWORTH LOOP, SUITE #410			\$302,000.00 General Unsecured	Association, as Indenture Trustee
PALMER, AK 99645				

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
SCOTT, JERRY	02/02/2012	2209	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
JERRY R. SCOTT, MD/PHD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
SEAPATH			\$0.00 Priority	Trustee and #1947 filed by Wilmington Trust, National
2490 SOUTH WOODWORTH LOOP, SUITE #410			\$870,000.00 General Unsecured	Association, as Indenture Trustee
PALMER, AK 99645				
SHARIF, AREZOU R.	01/06/2012	963	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
510 FAWN GLEN CT			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
ROSWELL, GA 30075			\$0.00 Priority	Trustee
			\$30,000.00 General Unsecured	
SHEN, DAVID	02/01/2012	1955	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
912 CONSTITUTION DR			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
FOSTER CITY, CA 94404			\$0.00 Priority	Trustee
			\$30,000.00 General Unsecured	
SHERRY S EPSTEIN ROTH IRA	01/05/2012	924	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
31549 S WOODLAND RD			\$0.00 Secured	filed by Wilmington Trust, National Association, as
PEPPER PIKE, OH 44124			\$0.00 Priority	Indenture Trustee
			\$27,000.00 General Unsecured	
SHI, HUILI	02/03/2012	2387	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim <b>#657</b> filed
3225 OLD BRAINARD RD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
PEPPER PIKE, OH 44124			\$0.00 Priority	Trustee
			\$13,000.00 General Unsecured	
SILLS, R. MARK & LISA	01/03/2012	855	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
255 WILL DENT RD			\$50,000.00 Secured	filed by Wilmington Trust, National Association, as
LEXINGTON, SC 29072			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	
SKANDIA HIGH YIELD BOND FUND	02/02/2012	2261	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
ATTN ROBIN P. SACHS			\$0.00 Secured	filed by The Bank of New York Mellon, as Indenture
DELAWARE CORPORATE CENTER			\$0.00 Priority	Trustee
ONE RIGHTER PARKWAY, SUITE 3200			\$165,000.00 General Unsecured	
WILMINGTON, DE 19803				
SMITH, BRADLEY F.	01/17/2012	1194	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
3618 S. HUBERT AVE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
TAMPA, FL 33629			\$0.00 Priority	Indenture Trustee
1			\$285,000.00 General Unsecured	

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
SMITH, BRADLEY F.	01/17/2012	1196	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3618 S. HUBERT AVE			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
TAMPA, FL 33629			\$0.00 Priority	Trustee
			\$120,000.00 General Unsecured	
SPIES JR., WILLIAM F. & WEISS, SCARLETT M.	01/27/2012	1655	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
60 THOMAS SUMTER STREET			\$10,000.00 Secured	filed by The Bank of New York Mellon, as Indenture
BEAUFORT, SC 29907-1908			\$0.00 Priority	Trustee
			\$0.00 General Unsecured	
STANDING, THOMAS J.	02/01/2012	1958	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
2511 5TH AVE SO-304W			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
ESCANABA, MI 49829			\$0.00 Priority	Trustee
			\$20,000.00 General Unsecured	
SUN, MILI	01/27/2012	1629	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
6570 BOOTH ST. APT. 4B			\$0.00 Secured	filed by Wilmington Trust, National Association, as
REGO PARK, NY 11374			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
SWITALA, ROBERT THOMAS	01/23/2012	1438	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
4808 CROSS MEADOW PLACE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
CHANTILLY, VA 20151-2357			\$0.00 Priority	Indenture Trustee
			\$10,000.00 General Unsecured	
SZG, LAWRENCE	01/03/2012	848	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
975 TOURNAMENT DR			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
HILLSBOROUGH, CA 94010			\$0.00 Priority	Trustee and Master Proof of Claim #1887 filed by U.S.
			\$5,074,911.00 General Unsecured	Bank, National Association, as Indenture Trustee
TABNER, JOHN W.	11/03/2011	535	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
32 CHESHIRE WAY			UNLIQUIDATED Secured	filed by The Bank of New York Mellon, as Indenture
LOUDONVILLE, NY 12211			\$0.00 Priority	Trustee
			\$0.00 General Unsecured	
THE IBS OPPORTUNITY FUND, LTD.	01/27/2012	1626	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
IBS CAPITAL LLC			\$1,900,770.00 Secured	filed by Wilmington Trust, National Association, as
ONE INTERNATIONAL PLACE, 31ST FLOOR			\$0.00 Priority	Indenture Trustee
BOSTON, MA 02110			\$0.00 General Unsecured	
THE IBS TURNAROUND FUND (QP) (A LIMITED PARTNERSHIP)	01/27/2012	1620	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
IBS CAPITAL LLC			\$5,785,546.33 Secured	filed by Wilmington Trust, National Association, as
ONE INTERNATIONAL PLACE, 31ST FLOOR			\$0.00 Priority	Indenture Trustee
BOSTON, MA 02110			\$0.00 General Unsecured	

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Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
THE IBS TURNAROUND FUND, L.P.	01/27/2012	1618	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
IBS CAPITAL LLC			\$2,666,461.44 Secured	filed by Wilmington Trust, National Association, as
ONE INTERNATIONAL PLACE, 31ST FLOOR			\$0.00 Priority	Indenture Trustee
BOSTON, MA 02110			\$0.00 General Unsecured	
THE TANG FAMILY TRUST	01/27/2012	1628	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
DAVID TANG			\$31,060.27 Secured	filed by Wilmington Trust, National Association, as
4111 CHILDRESS ST			\$0.00 Priority	Indenture Trustee
HOUSTON, TX 77005			\$0.00 General Unsecured	
TILLMAN, JUSTIN MARLER	01/30/2012	1716	\$6,000.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
P.O. BOX 1225			\$0.00 Secured	filed by Wilmington Trust, National Association, as
FORT BELVOIR, VA 22060			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	
TODA, YASUHIRO	01/13/2012	1175	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
C YOYAGI-OYAMACHO 203			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
SHIBUYA OYAMACHE 3-14			\$0.00 Priority	Trustee
TOKYO 151-0065 JAPAN			\$80,000.00 General Unsecured	
TORBETT, LIONEL L.	01/03/2012	889	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
109 BRYARS CT			\$24,000.00 Secured	by HSBC Bank USA, National Association, as Indenture
LEXINGTON, SC 29072			\$0.00 Priority	Trustee
			\$0.00 General Unsecured	······
TORBETT, LORI D.	01/03/2012	853	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
123 MALLORY DR			\$47,000.00 Secured	filed by Wilmington Trust, National Association, as
LEXINGTON, SC 29072			\$0.00 Priority	Indenture Trustee
			\$0.00 General Unsecured	
TRACEY E. COATS TRAD IRA VETC AS CUSTODIAN	01/03/2012	898	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
VANGUARD BROKERAGE SERVICES	-		UNLIQUIDATED Secured	filed by The Bank of New York Mellon, as Indenture
455 DEVON PARK DRIVE			\$0.00 Priority	Trustee
WAYNE, PA 19087-1815			\$0.00 General Unsecured	
TREADWAY, JOHN C.	01/19/2012	1315	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3258 TRINITY MILL CIR			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
DACULA, GA 30019			\$0.00 Priority	Trustee
			\$10,000.00 General Unsecured	
TRUDELL, BETTY J	01/30/2012	1710	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
5703 J RD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
ESCANABA, MI 49829			\$0.00 Priority	Trustee
			\$20,000.00 General Unsecured	· · · · · · · · · · · · · · · · · · ·

Name of Claimant	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
VANDERWOOD, RICHARD	02/03/2012	2380	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
41 ORCHARD PARK DR			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
CLIFTON PARK, NY 12065			\$0.00 Priority	Trustee
			\$15,000.00 General Unsecured	
VELTRI, FRANK E.	01/05/2012	933	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
1707 7TH ST			\$0.00 Secured	filed by Wilmington Trust, National Association, as
EMMETSBURG, IA 50536			\$0.00 Priority	Indenture Trustee
			\$40,000.00 General Unsecured	
VELTRI, FRANK E.	01/05/2012	931	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
1707 7TH ST			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
EMMETSBURG, IA 50536			\$0.00 Priority	Trustee
			\$200,000.00 General Unsecured	
WADLEY, CHRISTOPHER P. & LEILA H.	01/11/2012	1087	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
12819 MANDARIN ROAD	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
JACKSONVILLE, FL 32223			\$0.00 Priority	Trustee
			\$25,000.00 General Unsecured	
WATRO, RICHARD J	01/13/2012	1179	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
ROUTE 2, BOX 112	,,		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
KEYSER, WV 26726			\$0.00 Priority	Trustee
KLTJLR, WW 20720			\$80,000.00 General Unsecured	
WEENER, DANIELLE M.	01/26/2012	1584	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
WEENER & NATHAN, LLP	+=,==,====		\$0.00 Secured	filed by Wilmington Trust, National Association, as
5887 GLENRIDGE DR NE, STE 275			\$0.00 Priority	Indenture Trustee
ATLANTA, GA 30328			\$6,010.00 General Unsecured	
WELCH, MICHAEL G.	01/09/2012	986	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
P.O. BOX 625	02,00,2022		\$0.00 Secured	filed by Wilmington Trust, National Association, as
ODESSA, TX 79760			\$0.00 Priority	Indenture Trustee
IUDESSA, IX 79760			UNLIQUIDATED General Unsecured	
	01/09/2012	1004	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #2083
WHITEHEAD II, GEORGE E.	51/05/2012	2004	\$5,000.00 Secured	filed by The Bank of New York Mellon, as Indenture
P.O. BOX 1044			\$0.00 Priority	Trustee
DALEVILLE, AL 36322			\$0.00 General Unsecured	
	01/23/2012	1466	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 file
	01/25/2012	1400	\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
WILFRIED MACLEAN			\$0.00 Priority	Trustee
17721 WALL CIRCLE			\$59,450.00 General Unsecured	
REDINGTON SHORES, FL 33708				

#### FOURTH OMNIBUS OBJECTION - SUBSTANTIVE: CORRECTED SCHEDULE 1 - DUPLICATE DEBT CLAIMS

Name of Claimant	Date Filed	s a <b>Claim</b> Number	Claim Amount	Reason for Disallowance <sup>1</sup>
WILLIAMS, JOHN C.	01/11/2012	1086	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
3073 AMELIA DRIVE			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
JACKSONVILLE, FL 32257			\$0.00 Priority	Trustee
			\$25,000.00 General Unsecured	
WILLIS, CHAD	01/30/2012	1776	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
139 COTTAGE STONE BLVD			\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
ALVATON, KY 42122			\$0.00 Priority	Trustee
			UNLIQUIDATED General Unsecured	
WIN, TIN & WIN, LINDWINA	01/19/2012	1304	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
27111 DIAMONDHEAD LANE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
RANCHO PALOS VERDES, CA 90275			\$0.00 Priority	Indenture Trustee
· · · · · · · ·			\$20,704.92 General Unsecured	·
WU, DIFU	12/30/2011	824	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
835 FAIRVIEW AVE, # 2	• •		\$0.00 Secured	by HSBC Bank USA, National Association, as Indenture
TAKOMA PARK, MD 20912			\$0.00 Priority	Trustee
······································			\$2,360.00 General Unsecured	
WUNG, PETER & DAI, ALICE	01/03/2012	897	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
4514 159TH AVE NE			\$0.00 Secured	filed by Wilmington Trust, National Association, as
REDMOND, WA 98052			\$0.00 Priority	Indenture Trustee
			\$1,084.23 General Unsecured	
YAM AND SUE LEE LIVING TRUST	01/20/2012	1351	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #657 filed
4043 MARK TERR			\$146,090.00 Secured	by HSBC Bank USA, National Association, as Indenture
SAN DIEGO, CA 92117			\$0.00 Priority	Trustee and #1947 filed by Wilmington Trust, National
			\$0.00 General Unsecured	Association, as Indenture Trustee
YE, TIANZHANG	01/27/2012	1630	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
6570 BOOTH ST. APT. 4B			\$0.00 Secured	filed by Wilmington Trust, National Association, as
REGO PARK, NY 11374			\$0.00 Priority	Indenture Trustee
			\$19,000.00 General Unsecured	
ZAWORSKI, LORIE	01/13/2012	1171	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
479 COUNTRY WALK	,,		\$0.00 Secured	filed by Wilmington Trust, National Association, as
AMHERST, OH 44001			\$0.00 Priority	Indenture Trustee
			\$27,989.94 General Unsecured	
ZAWORSKI, MICHAEL	01/13/2012	1170	\$0.00 Administrative Priority	Claim duplicative of the Master Proof of Claim #1947
479 COUNTRY WALK	, -0, 2012		\$0.00 Secured	filed by Wilmington Trust, National Association, as
AMHERST, OH 44001			\$0.00 Priority	Indenture Trustee
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an a	Date Filed	Claim Number	Claim Amount	Reason for Disallowance <sup>1</sup>
ZLOTOW, ROBERT 1148 SOUTHWIND DR	01/03/2012	894	\$0.00 Administrative Priority \$0.00 Secured	Claim duplicative of the Master Proof of Claim <b>#657</b> filed by <b>HSBC Bank USA, National Association</b> , as Indenture
JUNCTION CITY, KS 66441			\$0.00 Priority \$35,000.00 General Unsecured	Trustee