

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

EOS AIRLINES, INC.

Reorganized Debtor.

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Chapter 11

Case No. 08-22581 (RDD)

**ORDER RECLASSIFYING CERTAIN CLAIMS AND ADJOURNING OTHER CLAIMS
IN RESPECT OF FIFTH OMNIBUS OBJECTION
AND GRANTING RELATED RELIEF**

Upon the Fifth (Substantive) Omnibus Objection to Claims, filed by Turnaround Advisors, L.L.C., as liquidating trustee (the "Trustee") of the Eos Airlines, Inc. Liquidating Trust, pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (Docket No. 466) (the "Fifth Omnibus Objection");¹ and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges, dated July 10, 1984, entered by the United States District Court for the Southern District of New York, the Joint Plan and the Confirmation Order; and the Trustee having complied with the claim objection Procedures set forth in the Order, dated April 24, 2009 (Docket No. 459); and the Court otherwise being fully advised in the premises; and upon the record of the record of the January 7, 2010 and March 3, 2010 hearings on the Fifth Omnibus Objection; and the Court finding good and sufficient cause for granting the relief requested set forth herein as to particular claims addressed in the Fifth Omnibus Objection; it is hereby

FOUND AND DETERMINED THAT:

¹ Capitalized terms not otherwise defined herein shall have the meanings set forth in the Fifth Omnibus Objection.



A. Private-Network.com, Inc. ("Private Network") was properly and timely served with notice of the Fifth Omnibus Objection (Docket No. 467, Affidavit of Karen Wagner).

B. Private Network failed to appear for a properly noticed deposition on December 21, 2009 (Docket No. 501, Notice to Take Depositions of Private-Network.com, Inc. and Affidavit of Service).

C. Private Network failed to appear at the continued hearing on The 5th Omnibus Objection held January 7, 2010 at 10:00 a.m. at the United States Bankruptcy Court for the Southern District of New York (Docket No. 495, Order signed on 11/9/2009 Expunging Duplicate Claims, Allowing Certain Claims and Adjourning Other Claims in Respect of Fifth Omnibus Objection and Granting Related Relief).

D. The Fifth Omnibus Objection is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Reclassified Claims. Claim No. 2 of Private-Network.com, listed on Exhibit F of the Fifth Omnibus Objection, is hereby reclassified as a general unsecured claim.

2. Adjourned Hearing (the "Hearing") to be held. The Hearing on the Fifth Omnibus Objection as to Claim No. 408, Priority Claim of Mark McCarthy for \$8,739.80 filed July 21, 2008, is hereby adjourned to March 17, 2010 at 10:00 a.m. and shall be held at the United States Bankruptcy Court for the Southern District of New York **in White Plains at 300 Quarropas Street, White Plains, NY 10601-4140**. The Hearing shall be an evidentiary hearing to determine the value and treatment of claim no. 408.

3. The Claims Agent is hereby authorized and directed to make such revisions to the official Claims Register as are necessary to reflect the relief granted pursuant to this Order.

4. This Court shall retain jurisdiction over the claimants whose Claims are subject to the Fifth Omnibus Objection with respect to any matters related to or arising from the Fifth Omnibus Objection or the implementation of this Order.

Dated: New York, New York
March 4, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE