

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

In re:)	
	)	Chapter 11
PUMPKIN PATCH LLC, ¹	)	Case No. 09-12200 (BLS)
)	
Debtor.	)	Objections Due: August 25, 2010 at 4:00 p.m. EDT
	)	Hearing Date: September 1, 2010 at 10:15 a.m. EDT

**SECOND OMNIBUS OBJECTION OF THE DEBTOR TO CLAIMS
PURSUANT TO 11 U.S.C. § 502(b), FED. R. BANKR. P. 3003 AND 3007, AND
LOCAL RULE 3007-1 (SUBSTANTIVE)**

Pumpkin Patch LLC, the debtor and debtor in possession in the above-captioned case (the “Debtor”), by and through its undersigned counsel, hereby (1) objects (the “Objection”) pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) to the claims on Exhibit A and Exhibit B attached hereto for the reasons hereinafter described. The Objection is based upon this pleading, the Declaration In Support of The Debtor’s Second Omnibus Objection of the Debtor to Claims Pursuant to 11 U.S.C. § 502(b), Fed. R. Bankr. P. 3003 and 3007 and Local Rule 3007-1 (Non-Substantive) (the

¹ The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 1112 Montana Ave., #455, Santa Monica, CA 90403.

“Washington Declaration”), and, if applicable, the record in this case. In support of this Objection, the Debtor represents as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(b).

2. The statutory predicates for the relief requested herein are Bankruptcy Code section 502(b), Bankruptcy Rules 3001, 3003, and 3007, and Local Rule 3007-1.

BACKGROUND

3. On June 29, 2009 (the “Petition Date”), the Debtor filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code.

4. The Debtor continues to manage and operate its business as debtor in possession under Bankruptcy Code sections 1107 and 1108.

5. On May 27, 2010 (the “Confirmation Date”), the Court entered the Findings of Fact and Conclusions of Law and Order Confirming Second Amended Plan of Reorganization of Pumpkin Patch LLC (the “Confirmation Order”), which confirm the Debtor’s Second Amended Plan of reorganization (the “Plan”) [D.I. 318].

THE CLAIMS PROCESS

6. On June 30, 2009, the Bankruptcy Court entered an order appointing The Garden City Group, Inc., as claims agent in these cases (the “Claims

Agent”). The Claims Agent is authorized to maintain all proofs of claim filed against the Debtor’s estate and to docket all proofs of claim on an official claims register that includes, among other things, the name and address of each claimant, the date each claim was received, the number assigned to the claim and the amount and classification of the claim.

7. On August 14, 2009, the Bankruptcy Court entered an order (the “Bar Date Order”) [D.I. 126] fixing applicable bar dates in these cases. The Bar Date Order fixes October 15, 2009 as the general claims bar date in this case (the “General Bar Date”) and fixes December 28, 2009 as the last day for governmental entities to file proof of claims against the Debtor (the “Governmental Bar Date,” together with the General Bar Date, the “Bar Dates”).

8. To date, 94 proofs of claim have been files in this chapter 11 case.

9. The Plan and Confirmation Order established the “Administrative Claim Bar Date” for this case as forty-five (45) days after the Effective Date of the Plan. The Plan also provides that the Debtors shall file objections to Claims and Interest within one hundred and eighty (180) days after the Effective Date of the Plan.

RELIEF REQUESTED

10. By this Objection, the Debtor seeks entry of an order, pursuant to Bankruptcy Code section 502(b), Bankruptcy Rules 3001, 3003, and 3007, and Local Rule 3007-1, (a) disallowing in full and expunging each of the claims listed on

Exhibit A hereto as being claims for which the Debtor has no liability, (c) disallowing each of the claims listed on Exhibit B hereto except to the extent set forth in the column on Exhibit B hereto titled “Modified Claim Amount.”

B. No Liability Claims

11. The claims identified in Exhibit A hereto (the “No Liability Claims”) are claims for which the Debtor, after reviewing the proofs of claim and the Debtor’s books and records, determined that no liabilities are owed. The Debtor requests that the Court enters an order disallowing the No Liability Claims in full and expunging such claims from the Debtor’s claims register. Certain of the No Liability Claims were tax claims for the year 2010 relating to locations the leases for which were rejected in 2009. Other No liability Claims were filed by landlords whose leases were assumed and whose claims were either paid in the ordinary course of business or calculated and settled as a part of the cure amount for the assumption of the relevant leases. Certain No Liability Claims were filed in “undetermined” amounts, in the amount of zero or even in negative amounts and the Debtors books and records do not show that any amounts are owing.

B. Modified Claims

12. The claims identified in Exhibit B hereto (the “Modified Claims”) are claims for which the Debtor, after reviewing its books and records, have determined were filed in the wrong amount or were categorized incorrectly as to the status of such claims (i.e. secured/unsecured, priority/non-priority, prepetition/post-petition, etc.). The Debtors request that the Court disallow the

Modified Claims except to the extent (i.e. amount and priority) set forth in the column titled “Modified Claim Amount” subject to future and other objection by the Debtor or any other party on any basis. As noted on Exhibit B hereto, the Modified Claims include a claim listed as Claim No. 14 on the Debtor’s Claims Register (the “North Star Mall Claim”), that was asserted by North Star Mall, LLC (“North Star Mall”), one of the Debtor’s former landlords. The Debtor rejected the lease (the “Lease”) between North Star Mall and the Debtor. North Star Mall Claim includes an unsecured non-priority claim (the “Lease Rejection Claim”) for lease rejection damages and an administrative claim (the “North Star Mall Administrative Claim”) for post-petition pre-rejection rent. The Lease provides that the Debtor was allowed to recoup or offset \$104,025 in expenses that the Debtor incurred to “build out” the store premises subject to the Lease. Accordingly, the Debtor respectfully submits that the North Star Mall Administrative Claim has already been satisfied through the Debtor’s exercise of its recoupment rights and the North Star Mall Claim should be modified to reflect the Debtor’s recoupment rights.

GENERAL OBJECTIONS

13. A proof of claim must be executed and filed in accordance with the Bankruptcy Rules relating to claims. See, e.g., In re Missionary Baptist Foundation of America, Inc., 712 F.2d 206 (5th Cir. 1983). A filing “in accordance with” the rules means that the proof of claim must set forth the facts necessary to support the claim. In re Marino, 90 B.R. 25, 28 (Bankr. D. Conn. 1988), citing L.

King, Collier on Bankruptcy, ¶ 3001.5 (15th ed. 1988). See also In re Circle J Dairy, Inc., 112 B.R. 297 (W.D. Ark. 1989).

14. If a claim fails to comply with such requirements, it is not entitled to prima facie validity under Bankruptcy Rule 3001(f). See In re Consolidated Pioneer Mortgage, 178 B.R. 222, 226 (9th Cir. BAP 1995). Indeed, on that basis alone, the claim may be denied in its entirety. See In re All-American Auxiliary Ass'n., 95 B.R. 540 (Bankr. S.D. Ohio 1989). To the extent that any claim identified on Exhibits A through C attached hereto fails to recite facts necessary to support the claim, it is not entitled to prima facie validity under Fed. R. Bankr. P. 3001(f), and should be disallowed.

NOTICE

15. A copy of this Objection will be served on (i) all affected parties who have asserted claims subject to this Objection, (ii) all parties who have filed notices of appearance or request for notice in these proceedings, and (iii) the United States Trustee. In light of the nature of the relief requested, the Debtor submits that no further notice is required.

ADJOURNMENT OF HEARING

16. The Debtor reserves the right to seek an adjournment of the hearing on any response to the Objection. In the event the Debtor seeks such an adjournment, it will be noted on the agenda for the hearing, and such agenda will be served on the affected claimant by serving the person designated in the response.

RESERVATION OF RIGHTS

17. The Debtor expressly reserves the right to amend, modify or supplement this Objection, to file further and other objections to the Satisfied Claims and to file objections to any remaining claims (filed or not) that may be asserted against the assets of the Debtor. Should one or more of the grounds for objection stated in this Objection be overruled or not otherwise sustained in full, the Debtor reserves the right to object to the claims on any other ground.

COMPLIANCE WITH LOCAL RULE 3007-1

18. The undersigned certifies that to the best of his belief and knowledge, this Objection complies with Local Rule 3007-1. To the extent that this Objection does not comply with Local Rule 3007-1, undersigned counsel respectfully suggests that such non-compliance is not material, and respectfully requests that such non-compliance be waived.

WHEREFORE, the Debtor respectfully requests that the Court enter an order disallowing and expunging each of the claims listed on Exhibit A and Exhibit B hereto, except to the extent (i.e. both the amount and status) set forth in the column titled "Modified Claim Amount," and (b) granting the Debtor such other and further relief as is just and proper.

Dated: July 23, 2010

**WOMBLE CARLYLE SANDRIDGE
& RICE, PLLC**

/s/ Thomas M. Horan

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*Counsel for the Debtor and Debtor-in-
Possession*

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

In re:)	
	)	Chapter 11
PUMPKIN PATCH LLC, ¹	)	Case No. 09-12200 (BLS)
)	
Debtor.	)	Re: D.I. _____
)	

**ORDER SUSTAINING SECOND OMNIBUS OBJECTION OF THE DEBTOR
TO CLAIMS PURSUANT TO 11 U.S.C. § 502(b), FED. R. BANKR. P. 3003
AND 3007, AND LOCAL RULE 3007-1 (SUBSTANTIVE)**

UPON CONSIDERATION OF the Second Omnibus Objection of the Debtor to Claims Pursuant to 11 U.S.C. § 502(b), Fed. R. Bankr. P. 3003 and 3007, and Local Rule 3007-1 (Substantive) (the “Objection”) filed by Pumpkin Patch LLC (the “Debtor”); no responses having been filed and not withdrawn with respect to any of the claims set forth on the exhibits to this order (collectively, the “Affected Claims”); the Court having reviewed the Objection and finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (c) notice to the holders of the Affected Claims of the filing of, response deadline of, and hearing date regarding the Objection was sufficient under the circumstances; and (d) the Court having determined that the Affected Claims should be disallowed and/or modified as more fully set forth below; IT IS HEREBY ORDERED AS FOLLOWS:

¹ The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 1112 Montana Ave., #455, Santa Monica, CA 90403.

1. The Objection is SUSTAINED, with respect to each of the Affected Claims. All capitalized terms not otherwise defined herein shall have the respective meanings set forth in the Objection.

2. Each of the claims identified on **Exhibit A** attached hereto is hereby DISALLOWED.

3. Each of the claims identified on **Exhibit B** attached hereto is hereby DISALLOWED except to the extent set forth in the column labeled “Modified Claim Amount.”

4. Nothing herein shall prejudice the right of any party to object to any of the claims asserted in this chapter 11 case, including those identified on **Exhibits A and B** hereto, on any basis.

Dated: _____, 2010

The Honorable Brendan Linehan Shannon
United States Bankruptcy Judge

Exhibit A: No Liability Claims

Claimant	Claim #	Claim Amount				Total Amount	Reason for Disallowance or Modification
		General Unsecured Claim	Administrative Claim Asserted	Priority Claim Asserted	Secured Claim		
ALDERWOOD MALL LLC	19	Undetermined	\$ 20,239.82	\$ -	\$ -	Undetermined	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
ANNAPOLIS MALL LIMITED PARTNERSHIP	45	\$ 2,427.04	\$ -	\$ -	\$ -	\$ 2,427.04	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
CLACKAMAS MALL LLC	18	\$ -	\$ 3,643.53	\$ -	\$ -	\$ 3,643.53	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
CYPRESS - FAIRBANKS ISD	91	\$ -	\$ 3,329.26			\$ 3,329.26	This claim was asserted for estimated 2010 taxes. However the lease for the relevant location was rejected in 2009. As such no taxes are due.
DALLAS COUNTY	90	\$ -	\$ 6,952.09		\$ 6,952.09	\$ 6,952.09	This claim was asserted for estimated 2010 taxes. However the lease for the relevant location was rejected in 2009. As such no taxes are due.
GLENDALE I MALL ASSOCIATES LLC	16	Undetermined	\$ 331.01	\$ -	\$ -	Undetermined	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.

HARRIS COUNTY, ET AL	92	\$ -	\$ 9,932.23				\$ 9,932.23	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
MAINPLACE SHOPPINGTOWN LLC	52	\$ (1,433.84)	\$ -	\$ -	\$ -	\$ -	\$ (1,433.84)	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
NORTH COUNTY FAIR LP and EWH ESCONDIDO ASSOCIATES LP	53	\$ (3,735.29)	\$ -	\$ -	\$ -	\$ -	\$ (3,735.29)	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
ORANGE COUNTY TREASURER-TAX COLLECTOR	89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	The claim was asserted in the amount of \$0. The Debtor's books and records also reflect that nothing is owing.
PLAZA BONITA LP	55	\$ 16,018.56	\$ -	\$ -	\$ -	\$ -	\$ 16,018.56	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
ROSEVILLE SHOPPINGTOWN LP	48	\$ 686.97	\$ -	\$ -	\$ -	\$ -	\$ 686.97	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
SANTA ANA SHOPPINGTOWN LP	49	\$ (1,846.06)	\$ -	\$ -	\$ -	\$ -	\$ (1,846.06)	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.

SHERMAN OAKS FASHION ASSOCIATES LP	54	\$ (1,380.52)	\$ -	\$ -	\$ -	\$ (1,380.52)	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
STONESTOWN SHOPPING CENTER	13	Undetermined	\$ -	\$ -	\$ -	Undetermined	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
TYLER MALL LIMITED PARTNERSHIP	17	Undetermined	\$ -	\$ -	\$ -	Undetermined	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
VALENCIA TOWN CENTER VENTURE LP	47	\$ 12,814.64	\$ -	\$ -	\$ -	\$ 12,814.64	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
VF MALL LLC	51	\$ 3,497.14	\$ -	\$ -	\$ -	\$ 3,497.14	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
WEA SOUTHCENTER LLC	46	\$ (1,371.45)	\$ -	\$ -	\$ -	\$ (1,371.45)	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.
WESTFIELD TOPANGA OWNER LP	50	\$ -	\$ -	\$ -	\$ -	\$ -	The relevant lease was assumed and claims of the landlord were settled and satisfied as cure amounts at the time of assumption.

Exhibit B: Modified Claims

Claimant	Claim #	Claim Amount					Modified Claim Amount*	Reason for Disallowance or Modification
		General Unsecured Claim	Administrative Claim Asserted	Priority Claim Asserted	Secured Claim	Total Amount		
NORTH STAR MALL, LLC	14	\$ 566,570.99	\$ 46,282.65	\$ -		\$ -	General Unsecured Claim: \$566,570.99	The Administrative Claim portion of this claim satisfied in full through the exercise of a recoupment right of the Debtor. Specifically, the terms of the relevant lease provides that the Debtor may set off expenses it incurred to "fit out" the store. \$104,025 in such expenses were incurred, and the Debtor hereby asserts the right to offset the \$46,282.65 in Administrative Claim.
TAX COLLECTOR COUNTY OF SANTA CLARA	88	\$ -	\$ 8,116.13	\$ -	\$ 8,116.13	\$ 8,116.13	Administrative Claim: No more than \$5,243.90.	This claims relates to an estimate for 2010 property tax. The property tax is not due to be paid until 31 August 2010. The Debtor's prior year liability was \$5,243.90 and the Debtor does not expect 2010 liability to be anymore than liability for 2009. In any case, the Debtor expects to pay the actual amount owed in the ordinary course of its business.
CITY AND COUNTY OF DENVER / TREASURY	84	\$ -	\$ -	\$ 38,791.07	\$ 38,791.07	\$ 38,791.07	Priority Claim: \$547.55	The Debtor has reviewed and believe the unpaid amount of this claim is \$547.55. Pumpkin Patch's books and records reflects that no other amounts are owing.

* The Debtor hereby expressly reserve the right to assert further and other objections to the claim as modified on any basis.

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

In re:	)	Chapter 11
)	
PUMPKIN PATCH LLC, ¹	)	Case No. 09-12200 (BLS)
)	
Debtor.)	
)	
)	

**DECLARATION OF MATTHEW WASHINGTON
IN SUPPORT OF THE SECOND OMNIBUS OBJECTION OF THE DEBTOR
TO CLAIMS PURSUANT TO 11 U.S.C. § 502(b), FED. R. BANKR. P. 3003
AND 3007, AND LOCAL RULE 3007-1 (SUBSTANTIVE)**

Under 28 U.S.C. § 1746, Matthew John Washington declares as follows under the penalty of perjury:

1. I am the Chief Financial Officer of Pumpkin Patch LLC (the “Debtor”), a corporation organized under the laws of the state of Delaware.
2. I have been the Chief Financial Officer of the Debtor since its formation in 2005 and am familiar with the Debtor’s day-to-day operations, business affairs and books and records.
3. On June 29, 2009 (the “Petition Date”), the Debtor filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code.
4. I submit this declaration (the “Declaration”) in support of the Debtor’s Second Omnibus Objection to Claims Pursuant to 11 U.S.C. § 502(b), Fed.

¹ The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 1112 Montana Ave., #455, Santa Monica, CA 90403.

R. Bankr. P. 3003 and 3007, and Local Rule 3007-1 (Substantive) (the “Second Omnibus Objection”).

5. I make this Declaration on the basis of the review by myself and the Debtor’s employees of the Debtor’s books and records (the “Books and Records”), the register of claims in this case (the “Claims Register”) prepared and provided by the Garden City Group, Inc. (“Garden City”), the claims agent appointed in this case, and the proofs of claim filed in this chapter 11 case.

6. I assisted in the claims reconciliation process and in the preparation of the Second Omnibus Objection. In this regard, either I or another employee of the Debtor at my direction, (a) participated in the review of (i) the Claims Register, identifying the claims that should be modified, disallowed or expunged, and (ii) the Debtor’s Books and Records with respect to the claims described in the Second Omnibus Objection, and (b) read the Second Omnibus Objection in the exhibit attached thereto. Accordingly, I am familiar with the information contained therein.

7. To the best of my knowledge, information and belief, the claims (the “No Liability Claims”) listed in Exhibit A to the Second Omnibus Objection (under the column labeled “Claim Number”) are claims for which the Debtors have no liability and should be disallowed in full and expunged.

8. To the best of my knowledge, information and belief, the claims (the “Modified Claims”) listed in Exhibit B to the Second Omnibus Objection (under the column labeled “Claim Number”) are claims for which the Debtors have

no liability except possibly to the extent set forth in the column labeled “Modified Claim Amount” and should be disallowed except possibly to the extent set forth in the column labeled “Modified Claim Amount”


9. By the Second Omnibus Objection, the Debtor objects to the No Liability Claims and the Modified Claims and seek the entry of an order (b) disallowing in full and expunging the No Liability Claims as set forth in Exhibit A to the Second Omnibus Objection, and (c) disallowing and modifying the Modified Claims to the extent set forth in the Second Omnibus Objection and Exhibit B thereto, subject to the Debtor’s further objections to any remaining portion of the Satisfied Claims and the Modified Claims on any grounds.

CONCLUSION

10. Based upon my review of the Claims Register, the relevant proofs of claim, and the Debtor’s Books and Records, I believe that granting the relief requested in the Second Omnibus Objection is in the best interests of the Debtor and its creditors.

Dated: July 23, 2010

PUMPKIN PATCH LLC
Debtor and Debtor in Possession



Matthew Washington
Chief Financial Officer

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

In re:	)	Chapter 11
)	
PUMPKIN PATCH LLC, ¹	)	Case No. 09-12200 (BLS)
)	
Debtor.	)	Objections Due: August 25, 2010 at 4:00 p.m. EDT
	)	Hearing Date: September 1, 2010 at 10:15 a.m. EDT

**NOTICE OF SECOND OMNIBUS OBJECTION OF THE DEBTOR TO CLAIMS
PURSUANT TO 11 U.S.C. § 502(b), FED. R. BANKR. P. 3003 AND 3007, AND
LOCAL RULE 3007-1 (SUBSTANTIVE)**

PLEASE TAKE NOTICE that on July 23, 2010, Pumpkin Patch LLC (the “Debtor”), by and through its undersigned counsel, filed and served the **Second Omnibus objection of the Debtor to Claims Pursuant to 11 U.S.C. § 502(b), Fed. R. Bankr. P. 3003 and 3007, and Local Rule 3007-1 (Substantive)** (the “Objection”).

You are required to file a response to the Objection, on or before **August 25, 2010 at 4:00 p.m.** (the “Response Deadline”).

At the same time, you must also serve a copy of the response upon:

Dennis J. Drebsky NIXON PEABODY LLP 437 Madison Avenue New York, New York 10022 Telephone: (212) 940-3000 Facsimile: (212) 940-3111	Thomas M. Horan WOMBLE CARLYLE SANDRIDGE & RICE, PLLC 222 Delaware Avenue, Suite 1501 Wilmington, DE 19801 Telephone: (302) 252-4320 Facsimile: (302) 252-4330 E-mail: thoran@wcsr.com
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**A HEARING ON THE OBJECTION WILL BE HELD ON SEPTEMBER 1, 2010 AT
10:15 A.M. EDT.**

¹ The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 1112 Montana Ave., #455, Santa Monica, CA 90403.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: July 23, 2010

**WOMBLE CARLYLE SANDRIDGE
& RICE, PLLC**

/s/ Thomas M. Horan
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-and-

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Counsel for the Debtor and Debtor-in-Possession