

**IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL
CIRCUIT IN AND FOR MIAMI-DADE COUNTY, FLORIDA**

CASE NO: 2022-002742-CA-01

SECTION: CA44

JUDGE: Lisa Walsh

CRYSTAL CRUISES LLC

Plaintiff(s)

vs.

MARK C HEALY

Defendant(s)

**ORDER SUSTAINING ASSIGNEE'S TWENTY-EIGHTH OMNIBUS OBJECTION TO
CONSUMER CLAIMS [ECF 361]**

THIS MATTER came before the Court upon the *Assignee's Twenty-Eighth Omnibus Objection to Claims* [ECF 361] (the "Objection") filed on July 10, 2023, by Mark C. Healy (the "Assignee"), solely in his capacity as the Assignee for the benefit of creditors of Crystal Cruises, LLC, Crystal Holdings U.S., LLC, and Crystal AirCruises, LLC (collectively, the "Assignors"). The Court, having reviewed the Objection and the record in this case, finding that notice of the Objection was sufficient and properly served on interested parties pursuant to the Court's *Order Granting Assignee's Motion for Entry of an Order Approving Procedures for Objections to Consumer and Employee Claims* [ECF 257] (the "Claims Procedure Order"), noting that no response to the Objection from any claimant listed on the attached **Exhibit 1** was filed within the 21-day period set forth in the Objection and the Claims Procedure Order nor was any response received by the Assignee that has not been resolved, finding that the relief requested in the Objection is in the best interests of the Assignors' estates, and otherwise finding that good and sufficient cause exists for granting the relief set forth herein, does hereby **ORDER AND ADJUDGE** that:

1. The Objection is **SUSTAINED** as to each of the proofs of claim identified on **Exhibit 1** attached to this Order.

2. Each of the proofs of claim identified on **Exhibit 1** attached to this Order is treated as set forth in **Exhibit 1**.
3. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any proof of claim identified in the Objection that is not listed on **Exhibit 1** attached to this Order.
4. The Assignee is authorized to take all actions necessary or appropriate to give effect to this Order.
5. The terms, conditions, and provisions of this Order shall be immediately effective and enforceable upon entry hereof.
6. The Court shall retain jurisdiction to resolve any dispute arising from or relating to this Order.

DONE and ORDERED in Chambers at Miami-Dade County, Florida on this 2nd day of November, 2023.

2022-00742-CA-01 11-02-2023 2:28 PM

2022-002742-CA-01 11-02-2023 2:28 PM

Hon. Lisa Walsh

CIRCUIT COURT JUDGE

Electronically Signed

No Further Judicial Action Required on **THIS MOTION**

CLERK TO **RECLOSE** CASE IF POST JUDGMENT

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Physically Served:

REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUNDS FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	ROBERT& MARILYN CRUCS	C063	\$ 11,767.65	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$3,000.00	\$0.00
28.OBJ23.07-02C	Dr. Cynthia Elias	C10050	\$ 25,477.61	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$23,252.61
28.OBJ23.07-02C	Dr. Cynthia Elias	C10051	\$ 500.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$500.00
28.OBJ23.07-02C	Stephen Silla	C10400	\$ 200.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$200.00
28.OBJ23.07-02C	Stephen Silla	C10401	\$ 42,470.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$38,020.00
28.OBJ23.07-02C	Stephen Silla	C10402	\$ 6,051.98	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$6,051.98
28.OBJ23.07-02C	Teresa Karpinski	C10515	\$ 800.00	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C10515 & C10516 AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,345.00	\$0.00
28.OBJ23.07-02C	Teresa Karpinski	C10516	\$ 544.99	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C10515 & C10516.	\$0.00	\$0.00
28.OBJ23.07-02C	Choi Kuen Lo	C10586	\$ 704.01	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD).	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$499.81	\$0.00
28.OBJ23.07-02C	Kai Hung Leung	C10820	\$ 704.01	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD).	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$499.91	\$0.00
28.OBJ23.07-02C	Chong Jin KWA	C11070	\$ 7,790.00	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$3,340.00
28.OBJ23.07-02C	Chong Jin KWA	C11071	\$ 11,018.00	CLAIMANT HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD). CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	REDUCE CLAIM AMOUNT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,817.50
28.OBJ23.07-02C	David Falconer	C11472	\$ 13,798.00	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$9,348.00
28.OBJ23.07-02C	David Falconer	C11473	\$ 400.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$400.00
28.OBJ23.07-02C	Heinrich & Brenda D Nowak	C1472	\$ 7,034.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,824.50	\$0.00
28.OBJ23.07-02C	Paul & Barbara K Keeler	C149	\$ 13,288.00	CLAIMANTS HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD). EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT, ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$6,128.10

In this Objection, the Assignee is objecting to the priority nature of the proofs of claim set forth on this Exhibit 1. The Assignee expressly reserves, and does not waive, his right to object to the amount of such claims, if appropriate.

EXHIBIT 1

REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUNDS FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	Paul & Barbara K Keeler	C151	\$ 19,968.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$19,968.00
28.OBJ23.07-02C	Thomas & Elizabeth M Coulon	C1535	\$ 35,952.82	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT. CLAIMANTS HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD).	REDUCE CLAIM AMOUNT, ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$2,902.97
28.OBJ23.07-02C	William Bojorquez	C1802	\$ 6,790.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,018.50	\$0.00
28.OBJ23.07-02C	Ronald Miller & Jeanne Miller	C2138	\$ 1,025.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C2138, C2139 & C2140.	\$0.00	\$0.00
28.OBJ23.07-02C	Ronald Miller & Jeanne Miller	C2139	\$ 2,140.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C2138, C2139 & C2140 AND ALLOW PARTIAL PRIORITY PAYMENT.	\$3,795.00	\$0.00
28.OBJ23.07-02C	Ronald Miller & Jeanne Miller	C2140	\$ 630.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C2138, C2139 & C2140.	\$0.00	\$0.00
28.OBJ23.07-02C	Paul A Baiter	C2142	\$ 2,994.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES. CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT, CONSOLIDATE CLAIMS C2142 & C2143 AND ALLOW PARTIAL PRIORITY PAYMENT.	\$400.00	\$0.00
28.OBJ23.07-02C	Paul A Baiter	C2143	\$ 7,192.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES. CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT AND CONSOLIDATE CLAIMS C2142 & 2143.	\$0.00	\$0.00
28.OBJ23.07-02C	Thomas & Elizabeth M Coulon	C2431	\$ 6,034.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$6,034.00
28.OBJ23.07-02C	Thomas & Elizabeth M Coulon	C2680	\$ 1,729.50	CLAIMANTS HAVE BEEN COMPENSATED IN FULL BY CREDIT CARD COMPANY (AMERICAN EXPRESS).	DISALLOW AND EXPUNGE IN ITS ENTIRETY.	\$0.00	\$0.00
28.OBJ23.07-02C	Thomas & Elizabeth M Coulon	C2681	\$ 1,729.50	CLAIMANTS HAVE BEEN COMPENSATED IN FULL BY CREDIT CARD COMPANY (AMERICAN EXPRESS).	DISALLOW AND EXPUNGE IN ITS ENTIRETY.	\$0.00	\$0.00
28.OBJ23.07-02C	Thomas & Elizabeth M Coulon	C2691	\$ 1,483.05	CLAIMANTS HAVE BEEN COMPENSATED IN FULL BY CREDIT CARD COMPANY (AMERICAN EXPRESS).	DISALLOW AND EXPUNGE IN ITS ENTIRETY.	\$0.00	\$0.00
28.OBJ23.07-02C	Michael Sherman	C2693	\$ 12,434.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$200.00	\$0.00
28.OBJ23.07-02C	Andrew Ference	C2888	\$ 23,277.20	CLAIMANT HAS BEEN COMPENSATED IN FULL BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	DISALLOW AND EXPUNGE IN ITS ENTIRETY.	\$0.00	\$0.00
28.OBJ23.07-02C	Cathleen Murphy	C3030	\$ 945.70	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD).	REDUCE CLAM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$100.00	\$0.00
28.OBJ23.07-02C	Ivars Vecbastiks	C3106	\$ 500.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$500.00

In this Objection, the Assignee is objecting to the priority nature of the proofs of claim set forth on this Exhibit 1. The Assignee expressly reserves, and does not waive, his right to object to the amount of such claims, if appropriate.

EXHIBIT 1

REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUNDS FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	Ivars Vecbastiks	C3110	\$ 43,364.20	CLAIMANT HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD). CLAIM IS ONE OF FIVE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT, ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$27,550.00
28.OBJ23.07-02C	Ivars Vecbastiks	C3111	\$ 50,708.00	CLAIMANT HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD). CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	REDUCE CLAIM AMOUNT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$0.00	\$42,404.00
28.OBJ23.07-02C	Ivars Vecbastiks	C3112	\$ 23,644.50	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$23,644.50
28.OBJ23.07-02C	Daniel & Maria Giese	C3377	\$ 8,439.62	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$2,482.00	\$0.00
28.OBJ23.07-02C	William H Lawson	C338	\$ 29,861.38	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$2,498.98	\$0.00
28.OBJ23.07-02C	Paul Ming & Janet Mary Cheng	C3729	\$ 22,846.00	CLAIMANT WAS REFUNDED IN PART BY CRYSTAL IN 2021.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$18,396.00
28.OBJ23.07-02C	Paul Ming & Janet Mary Cheng	C3730	\$ 2,988.70	CLAIMANT WAS REFUNDED IN PART BY CRYSTAL IN 2021.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,988.70
28.OBJ23.07-02C	Norman Porges & Marilyn Porges	C3771	\$ 25,330.00	CLAIMANT WAS REFUNDED IN PART BY CRYSTAL IN 2020.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$20,880.00
28.OBJ23.07-02C	Barbara J Bivins	C3780	\$ 8,314.09	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$8,314.09
28.OBJ23.07-02C	Barbara J Bivins	C3781	\$ 32,727.50	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$32,727.50
28.OBJ23.07-02C	Norman Porges & Marilyn Porges	C3784	\$ 2,526.50	CLAIMANT WAS REFUNDED IN PART BY CRYSTAL IN 2021	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,526.50
28.OBJ23.07-02C	Michael & Miriam Lastoria	C384	\$ 5,306.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$2,938.50	\$0.00
28.OBJ23.07-02C	Donald G Lapp	C3897	\$ 4,627.50	CLAIMANT WAS REFUNDED IN PART BY CRYSTAL IN 2021.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$200.00	\$0.00
28.OBJ23.07-02C	Jane P Manning	C391	\$ 9,108.00	CLAIMANTS HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (AMERICAN EXPRESS) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,366.20	\$0.00
28.OBJ23.07-02C	James Reichardt	C3926	\$ 5,431.80	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANTS. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$981.80
28.OBJ23.07-02C	James Reichardt	C3927	\$ 5,300.10	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$5,300.10

In this Objection, the Assignee is objecting to the priority nature of the proofs of claim set forth on this Exhibit 1. The Assignee expressly reserves, and does not waive, his right to object to the amount of such claims, if appropriate.

EXHIBIT 1

REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUNDS FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	Barbara J Bivins	C3971	\$ 11,363.25	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANTS. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$11,125.00	\$238.25
28.OBJ23.07-02C	Stephanie Lipton	C4073	\$ 6,395.00	CLAIMANTS FILED SEPARATELY FOR THIS BOOKING. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$4,170.00
28.OBJ23.07-02C	Herbert L Russakokk	C4074	\$ 6,395.00	CLAIMANTS FILED SEPARATELY FOR THIS BOOKING. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$4,170.00
28.OBJ23.07-02C	Delores Rosen	C4258	\$ 3,110.65	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$885.65
28.OBJ23.07-02C	Delores Rosen	C4259	\$ 9,130.25	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$9,130.25
28.OBJ23.07-02C	Kenneth D Baird	C4310	\$ 12,051.42	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANTS. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$7,601.42
28.OBJ23.07-02C	Kenneth D Baird	C4311	\$ 35,785.60	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$35,785.60
28.OBJ23.07-02C	Sarah & Howard Schencker	C4471	\$ 500.00	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C4471 & C4472.	\$0.00	\$0.00
28.OBJ23.07-02C	Sarah & Howard Schencker	C4472	\$ 4,507.50	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C4471 & C4472. ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$557.50
28.OBJ23.07-02C	Howard Rosenthal	C4478	\$ 11,450.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,758.00	\$0.00
28.OBJ23.07-02C	Mary K Vitale	C4595	\$ 3,910.50	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$3,910.50
28.OBJ23.07-02C	Mary K Vitale	C4596	\$ 6,866.10	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$4,641.10
28.OBJ23.07-02C	Sam Gill	C4853	\$ 7,748.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$7,748.00
28.OBJ23.07-02C	Sam Gill	C4854	\$ 2,899.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,899.00
28.OBJ23.07-02C	Sam Gill	C4855	\$ 4,560.25	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$4,560.25

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EXHIBIT 1

REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUNDS FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	Sam Gill	C4856	\$ 12,302.75	CLAIM IS ONE OF FOUR CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$10,077.75
28.OBJ23.07-02C	Carmela Gill	C4857	\$ 7,748.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$7,748.00
28.OBJ23.07-02C	Carmela Gill	C4858	\$ 4,560.25	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$4,560.25
28.OBJ23.07-02C	Carmela Gill	C4859	\$ 12,302.75	CLAIM IS ONE OF FOUR CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$10,077.75
28.OBJ23.07-02C	Martin Jones	C4920	\$ 10,338.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,592.70	\$0.00
28.OBJ23.07-02C	Robert McKimm	C5335	\$ 16,102.88	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (AMERICAN EXPRESS). CLAIMANT IS ONLY ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT, ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$8,753.00
28.OBJ23.07-02C	Pauline Amos	C5867	\$ 4,782.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$2,557.00
28.OBJ23.07-02C	Pauline Amos	C5868	\$ 7,274.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$7,274.00
28.OBJ23.07-02C	Pauline Amos	C5869	\$ 3,018.79	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$3,018.79
28.OBJ23.07-02C	Heidi Marshall	C5887	\$ 5,698.00	CLAIMANT HAS BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$1,457.00	\$0.00
28.OBJ23.07-02C	Carmela Gill	C5948	\$ 2,899.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,899.00
28.OBJ23.07-02C	Maren BRIGGS	C6238	\$ 1,702.95	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$1,702.95
28.OBJ23.07-02C	Maren BRIGGS	C6239	\$ 11,456.10	CLAIM IS ONE OF FOUR CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$9,231.10
28.OBJ23.07-02C	Maren BRIGGS	C6240	\$ 8,839.80	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$8,839.80
28.OBJ23.07-02C	Maren BRIGGS	C6241	\$ 9,302.25	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$9,302.25
28.OBJ23.07-02C	Benjamin Nijs	C6431	\$ 1,733.70	CLAIMANT HAS BEEN COMPENSATED IN FULL BY CREDIT CARD COMPANY (VISA OR MASTERCARD) AND OTHER SOURCES.	DISALLOW AND EXPUNGE IN ITS ENTIRETY.	\$0.00	\$0.00

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REFERENCE	CLAIMANT NAME(S)	CLAIM NUMBER	SUBMITTED CLAIM AMOUNT	GROUND(S) FOR OBJECTION	TREATMENT OF CLAIM	CONSUMER PRIORITY AMOUNT	GENERAL UNSECURED AMOUNT
28.OBJ23.07-02C	Linda Romeo	C6538	\$ 13,246.00	CLAIM IS ONE OF FIVE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$11,021.00
28.OBJ23.07-02C	Linda Romeo	C6539	\$ 2,074.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,074.00
28.OBJ23.07-02C	Linda Romeo	C6540	\$ 3,412.20	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$3,412.20
28.OBJ23.07-02C	Linda Romeo	C6541	\$ 1,671.79	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$1,671.79
28.OBJ23.07-02C	Linda Romeo	C6542	\$ 3,449.10	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$3,449.10
28.OBJ23.07-02C	Charlotte, Berkeley, Laura & Matthew Baird	C8136	\$ 23,359.00	CLAIMANTS HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (AMERICAN EXPRESS) AND OTHER SOURCES.	REDUCE CLAIM AMOUNT AND ALLOW PARTIAL PRIORITY PAYMENT.	\$400.00	\$0.00
28.OBJ23.07-02C	Stefan Dieter	C9041	\$ 11,536.50	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$7,086.50
28.OBJ23.07-02C	Stefan Dieter	C9042	\$ 8,325.50	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$8,325.50
28.OBJ23.07-02C	Stefan Dieter	C9043	\$ 9,684.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$9,684.00
28.OBJ23.07-02C	Tadahiro Iwamoto	C9317	\$ 17,750.30	CLAIM IS ONE OF FOUR CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$15,525.30
28.OBJ23.07-02C	Tadahiro Iwamoto	C9318	\$ 11,007.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$11,007.00
28.OBJ23.07-02C	Tadahiro Iwamoto	C9319	\$ 7,642.56	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$7,642.56
28.OBJ23.07-02C	Tadahiro Iwamoto	C9320	\$ 500.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$500.00
28.OBJ23.07-02C	Yukiko Iwamoto	C9321	\$ 500.00	CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	RECLASSIFY AS A GENERAL UNSECURED CLAIM.	\$0.00	\$500.00
28.OBJ23.07-02C	Yukiko Iwamoto	C9322	\$ 11,007.00	CLAIM IS ONE OF TWO CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$2,225.00	\$8,782.00
28.OBJ23.07-02C	Andrea Redington	C9412	\$ 200.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C9412, C9413, C9414 AND ALLOW PARTIAL PRIORITY PAYMENT.	\$600.00	\$0.00
28.OBJ23.07-02C	Andrea Redington	C9413	\$ 200.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C9412, C9413, C9414.	\$0.00	\$0.00

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28.OBJ23.07-02C	Andrea Redington	C9414	\$ 200.00	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	CONSOLIDATE CLAIMS C9412, C9413, C9414.	\$0.00	\$0.00
28.OBJ23.07-02C	Tedi M Wells	C9459	\$ 4,944.94	CLAIMANTS HAVE BEEN COMPENSATED IN PART BY CREDIT CARD COMPANY (VISA OR MASTERCARD). CLAIMANT IS ONLY ENTITLED TO ONE PRIORITY PAYMENT.	REDUCE CLAIM AMOUNT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$0.00	\$2,479.50
28.OBJ23.07-02C	Tedi M Wells	C9630	\$ 3,501.06	PART OF THIS CLAIM IS FOR AN INCENTIVE COUPON WITH NO CASH VALUE. CLAIMANT(S) IS/ARE NOT ENTITLED TO MULTIPLE PRIORITY CLAIMS.	REDUCE CLAIM AMOUNT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$0.00	\$3,044.40
28.OBJ23.07-02C	Tedi M Wells	C9766	\$ 7,961.50	CLAIM IS ONE OF THREE CLAIMS FILED BY CLAIMANT. EACH CLAIMANT IS ENTITLED TO ONE PRIORITY PAYMENT.	ALLOW PARTIAL PRIORITY PAYMENT AND RECLASSIFY BALANCE AS A GENERAL UNSECURED CLAIM.	\$4,450.00	\$3,511.50

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