

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: April 5, 2010 at 10:30 a.m. (ET)

Objection Deadline: March 29, 2010 at 4:00 p.m. (ET)

**DEBTORS' SEVENTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION  
TO CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

The debtors and debtors in possession in the above-captioned cases (collectively the “**Debtors**”) hereby file this omnibus objection (the “**Objection**”) to certain claims (the “**Disputed Claims**”) filed against the Debtors attached as Exhibits A and B to the proposed form of order (the “**Proposed Order**”) attached hereto as Exhibit II, pursuant to § 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**”), and respectfully request entry of an order in substantially the same form as the Proposed Order filed concurrently herewith. The Disputed Claims set forth on the attached exhibits consist of claims that were amended and superseded or

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies’ Creditors Arrangement Act.



filed without supporting documentation. In support of this Objection, the Debtors rely on the *Declaration of Kay Hong in Support of the Debtors' Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1*, attached hereto as Exhibit I. In further support of this Objection, the Debtors, by and through their undersigned counsel, respectfully represent:

### **JURISDICTION**

1. The Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. The statutory and legal predicates for the relief sought herein are § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

### **BACKGROUND**

3. On the June 17, 2009 (the "**Petition Date**"), Eddie Bauer Holdings, Inc. and each of its Debtor Affiliates filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (collectively, the "**Chapter 11 Cases**"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

4. On June 25, 2009, the Office of the United States Trustee appointed an official committee of unsecured creditors (the "**Committee**") in the Debtors' chapter 11 cases.

5. Simultaneously with the commencement of these Chapter 11 Cases, the Debtors' two Canadian affiliates – Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc. (the "**Canadian Debtor Affiliates**") – sought recognition of the Debtors' Chapter 11 Cases in a Canadian Court as "foreign proceedings" pursuant to Section 18.6 of the

Companies' Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended (the "CCAA"). In addition to staying proceedings against the Canadian Debtor Affiliates in Canada, such recognition by the Canadian Court will allow certain orders of this Court to be in full force and effect in the same manner and in all respects as if they had been made by the Canadian Court. Due to the integrated management of the Canadian Debtor Affiliates with the Debtors' U.S. operations, as well as the role that the Canadian Debtor Affiliates play in the Debtors' overall prepetition debt structure, these Chapter 11 Cases will function as the main proceedings with respect to the Canadian Debtor Affiliates.

6. The Debtors and the Canadian Debtor Affiliates were general merchandise and specialty retailers that offered men's and women's outerwear, apparel, accessories and gear for an active outdoor lifestyle through catalogs, e-commerce sites and over 370 retail and outlet stores. On the Petition Date, the Debtors had 556 full-time, part-time, and temporary employees in their corporate headquarters, and 7,144 full-time, part-time, and temporary retail and distribution employees. The Canadian Affiliates had over 950 full-time, part-time, and temporary employees working in management retail and customer service.

7. By order entered on June 30, 2009 (the "Sale Procedures Order") this Court approved the sale procedures for a sale of all or a portion of the Debtors' assets. [Docket No. 222]. In accordance with the Sale Procedures Order, a hearing to approve the Debtors' proposed sale of their assets was held on July 22, 2009. At the conclusion of that hearing, the Court entered an order approving the sale of substantially all of the Debtors' assets (the "Sale Order") to Everest Holdings LLC (the "Buyer") [Docket No. 508], and the sale closed on August 3, 2009.

## BAR DATES AND PROOFS OF CLAIM

8. On July 20, 2009, this Court entered an order appointing Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing and balloting agent in these chapter 11 cases [D.I. 470]. KCC is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) an official claims register by docketing all proofs of claim in a claims database containing, *inter alia*, information regarding the name and address of each claimant, the date the proof of claim was received by KCC, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

9. On July 20, 2009, this Court entered an order (the “General Bar Date Order”) establishing September 21, 2009 at 4:00 p.m. (ET) (the “General Bar Date”) as the final date and time for filing proofs of claim against the Debtors’ estates arising prior to the Petition Date, and approving the form and manner of notice of the General Bar Date [D.I. 470]. Pursuant to the General Bar Date Order, governmental entities were required to file proofs of claim on or before December 14, 2009 at 4:00 p.m. (ET).

10. Pursuant to the Bar Date Orders, actual notice of the Bar Dates was sent to all parties entitled to notice under Local Rule 2002, all known creditors and all known holders of the Debtors’ equity securities as reflected in the Debtors’ books and records, as well as United States state escheat or unclaimed property offices. In addition, notice of the Bar Dates was published in the national edition of the *USA Today*. An affidavit of publication confirming such actual and publication notice of the Bar Dates has been filed with this Court [D.I. 565].

11. To date, approximately 1300 proofs of claim have been filed in these chapter 11 cases.

## RELIEF REQUESTED

### **A. Amended Claims**

12. The seven Disputed Claims included on Exhibit A are those claims that have been amended and superseded by subsequently-filed proofs of claim identified under the column titled “Remaining Claim Number” on Exhibit A to the Proposed Order (the “**Amended Claims**”). The Amended Claims, thus, no longer represent valid claims against the Debtors’ estates. Failure to disallow the Amended Claims will result in the applicable claimants receiving an unwarranted double recovery against the Debtors’ estates, to the detriment of other unsecured creditors in these cases.

13. Therefore, the Debtors object to the allowance of each of the Amended Claims included on Exhibit A and request that such Amended Claims under the column heading “Amended Claim to be Expunged” be disallowed. If the Debtors’ objection to the Amended Claims is sustained, the claims listed under the column heading “Remaining Claim Number” will remain on the claims register, subject to the Debtors’ right to object on any grounds that bankruptcy or nonbankruptcy law permits. Therefore, any claimant holding an Amended Claim will suffer no prejudice by having the Amended Claim disallowed and expunged.

### **B. No Supporting Documentation Claims**

14. The five Disputed Claims listed on Exhibit B to the Proposed Order were submitted without any documentation supporting the alleged claims (the “**No Supporting Documentation Claims**”). Local Rule 3007-1(d)(vi) provides that debtors may object on a non-substantive basis to “ a claim that does not have a basis in the debtor’s books and records and does not include or attach sufficient information or documentation to constitute prima facie evidence of the validity and amount of the claims . . . .” To comply with the requirements for

filing a claim, “a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is prima facie valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001). The claimants asserting the No Supporting Documentation Claims failed to allege any facts to support their claims and therefore their claims are not prima facie valid. See in re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (“[T]he claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is ‘prima facie’ valid.”). Because the No Supporting Documentation Claims are not prima facie valid, the Debtors hereby object to them and request that an order be entered disallowing each of the No Supporting Documentation Claims.

#### **APPLICABLE AUTHORITY**

15. Section 502(b) of the Bankruptcy Code provides in pertinent part that:

the court, after notice and a hearing, shall determine the amount of [a] claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that . . . such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

11 U.S. C. § 502(b)(1).

16. The Disputed Claims noted above are unenforceable against the Debtors because they were amended and superseded claims or were filed with no supporting documentation. Therefore, pursuant to §§ 502(b)(1) and 502(b)(9) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1, the Court should disallow each Amended and No Supporting Documentation Claim.

## RESPONSES TO THE OBJECTION

17. Filing and Service of Responses: To contest the Objection, a claimant must file and serve a written response to the Objection (a "Response") so that it is actually received by the Clerk of the Bankruptcy Court no later than 4:00 p.m. (ET) on March 29, 2010. Claimants should locate their names and claims in this Objection, and read the Proposed Order and the exhibits attached to this Objection carefully. A Response must address each ground upon which the Debtors object to a particular claim. A hearing to consider the Debtors' Objection shall be held on April 5, 2010 at 10:30 a.m. (ET), before the Honorable Mary F. Walrath, United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 5th Floor, Courtroom No. 4, Wilmington, Delaware 19801.

18. Every Response shall be filed and served upon the following entities at the following addresses: (i) Office of the Clerk of the United States Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, DE 19801; and (ii) Young Conaway Stargatt & Taylor, LLP, Attn: Kara Hammond Coyle, Esq., The Brandywine Building, 1000 West Street, 17<sup>th</sup> Floor, P.O. Box 391, Wilmington, Delaware 19899.

19. Content of Responses: Every Response to the Objection must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the claim;
- (b) a concise statement setting forth the reasons why a particular claim should not be disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

20. Service Address: If a Response contains an address for the claimant different from that stated on the claim, the address in the Response shall constitute the service address for future service of papers upon the claimant with respect to the Objection unless or until counsel for the Debtors receive written notice from the claimant or the claimant's counsel of a changed service address.

21. Timely Response Required; Hearing; Replies: If a Response is properly and timely filed and served in accordance with the above procedures, the Debtors will endeavor to reach a consensual resolution with the claimant. If no consensual resolution is reached, the Court will conduct a hearing with respect to the Objection and the Response on April 5, 2010 at 10:30 a.m. (ET), or such other date and time as parties filing responses may be notified. Only those Responses made in writing and timely filed and received will be considered by the Court at



any such hearing. The Debtors reserve the right to adjourn the hearing with respect to a specific objection set forth herein and any Response thereto.

22. If a claimant whose claim is subject to the Objection, and who is served with the Objection, fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors will present to the Court an appropriate order disallowing the Disputed Claim without further notice to the claimant.

23. The Debtors may, at their option, file and serve a reply to a claimant's Response no later than three days prior to any hearing on the Objection. This Objection shall constitute a request to the Court for leave to file such reply.

#### **RESERVATION OF RIGHTS**

24. The Debtors expressly reserve the right to amend, modify or supplement this Objection and to file additional objections to any proofs of claim filed in these chapter 11 cases including, without limitation, objections as to the liability, amount or priority of any claims listed on Exhibits A and B to the Proposed Order. Should one or more of the grounds for this Objection be dismissed or overruled, the Debtors reserve the right to object to any Disputed Claims listed on Exhibits A and B on any other ground.

#### **STATEMENT OF COMPLIANCE WITH LOCAL BANKRUPTCY RULE 3007-1**

25. The undersigned representative of Young Conaway Stargatt & Taylor, LLP certifies that she has reviewed the requirements of Local Rule 3007-1 and that the Objection substantially complies with that Local Rule. To the extent that the Objection does not comply in all respects with the requirements of Local Rule 3007-1, Young Conaway Stargatt & Taylor, LLP believes such deviations are not material and respectfully requests that any such requirement be waived.

**NOTICE**


26. The Debtors have provided notice of this Objection to (i) the United States Trustee for the District of Delaware; (ii) counsel to the Committee; (iii) counsel to the Debtors' postpetition Lenders; (iv) all parties entitled to receive notice under Del. Bankr. LR 2002-1(b); and (v) each of the claimants identified on Exhibits A and B to the Proposed Order.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form attached hereto: (a) granting the relief requested herein; and (b) granting to the Debtors such other and further relief as the Court may deem just and proper.

Dated: February 26, 2010  
Wilmington, Delaware

Respectfully submitted,



Michael R. Nestor (No. 3526)  
Kara Hammond Coyle (No. 4410)  
Morgan L. Seward (No. 5388)  
YOUNG CONAWAY STARGATT & TAYLOR, LLP  
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-and-

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COUNSEL FOR DEBTORS AND DEBTORS-IN-  
POSSESSION

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: April 5, 2010 at 10:30 a.m. (ET)

Objection Deadline: March 29, 2010 at 4:00 p.m. (ET)

**NOTICE OF MOTION**

TO: (I) THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE;  
(II) COUNSEL TO THE COMMITTEE; (III) COUNSEL TO THE DEBTORS'  
POSTPETITION LENDERS; (IV) ALL PARTIES ENTITLED TO RECEIVE NOTICE  
UNDER DEL. BANKR. LR 2002-1(b); AND (V) EACH OF THE CLAIMANTS TO THE  
PROPOSED ORDER

PLEASE TAKE NOTICE that the debtors and debtors in possession in the above-captioned cases (collectively the "**Debtors**") have filed the attached **Debtors' Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1** (the "**Objection**").

PLEASE TAKE FURTHER NOTICE that responses to the Objection, if any, must be filed on or before **March 29, 2010 at 4:00 p.m. (ET)** (the "**Objection Deadline**") with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801; and served upon the undersigned counsel to the Debtors so that the response is received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE that responses to the Objection **MUST, at a minimum**, contain the following:

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

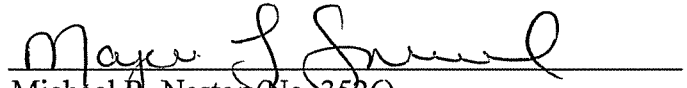
- a. a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the claim;
- b. a concise statement setting forth the reasons why a particular claim should not be disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- c. all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- d. the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- e. the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON **APRIL 5, 2010 AT 10:30 A.M. (ET)** BEFORE THE HONORABLE MARY F. WALRATH IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5th FLOOR, COURTROOM NO. 4, WILMINGTON, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT, IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE DEBTORS WILL PRESENT TO THE COURT WITHOUT FURTHER NOTICE TO YOU, AN APPROPRIATE ORDER SUSTAINING THE OBJECTION.

Dated: February 26, 2010  
Wilmington, Delaware

Respectfully submitted,



Michael R. Nestor (No. 3526)

Kara Hammond Coyle (No. 4410)

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COUNSEL FOR DEBTORS AND DEBTORS-IN-  
POSSESSION

**EXHIBIT I**

**Declaration of Kay Hong**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: April 5, 2010 at 10:30 a.m. (ET)

Objection Deadline: March 29, 2010 at 4:00 p.m. (ET)

**DECLARATION OF KAY HONG IN SUPPORT OF  
DEBTORS' SEVENTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO  
CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

I, Kay Hong, pursuant to 28 U.S.C. § 1746, declare:

1. I am a managing director for Alvarez and Marsal North America, LLC, the court-approved restructuring advisor for the above-captioned debtors and debtors in possession (collectively the "**Debtors**"). In this capacity, I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors' Seventh (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "**Objection**"), and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the "**Proposed Order**") and the exhibits attached thereto.

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.



2. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Debtors' claims agent Kurtzman Carson Consultants LLC ("KCC"). These efforts resulted in the identification of the "Amended Claims" and "No Supporting Documentation Claims," as defined in the Objection and identified in Exhibits A and B to the Proposed Order.

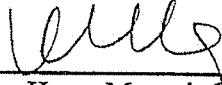
3. The information contained in Exhibits A and B to the Proposed Order is true and correct to the best of my knowledge.

4. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases, together with any supporting documentation attached thereto, and have determined that the Disputed Claims listed on Exhibit A to the Proposed Order have been amended and superseded by subsequently filed claims, identified under the column heading "Remaining Claim Number" on Exhibit A.

5. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases and have determined that the Disputed Claims listed on Exhibit B to the Proposed Order were filed without any supporting documentation or any facts sufficient to provide prima facie evidence of the validity and amount of the claim. Accordingly, the Debtors seek to disallow in full the No Supporting Documentation Claims.

6. I declare under penalty of perjury that the foregoing information is true and correct to the best of my knowledge, information and belief.

Dated: February 26, 2010

  
\_\_\_\_\_  
Kay Hong, Managing Director  
Alvarez and Marsal North America, LLC

**EXHIBIT II**

**Proposed Order**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Ref. Docket No. \_\_\_\_\_

**ORDER SUSTAINING DEBTORS' SEVENTH OMNIBUS (NON-SUBSTANTIVE)  
OBJECTION TO CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY  
CODE, BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

Upon the Debtors' Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "**Objection**"),<sup>2</sup> and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and the Court having considered the Objection, the claims listed on Exhibits A and B attached hereto, and any responses thereto; and upon the record herein; and after due deliberation thereon and good and sufficient cause appearing therefore; it is hereby

ORDERED, ADJUDGED, AND DECREED that:

1. The Objection is GRANTED.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

<sup>2</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Objection.

2. The Amended Claims listed on Exhibit A hereto in the column labeled “Amended Claim to be Expunged” are disallowed.

3. The No Supporting Documentation Claims listed on Exhibit B are disallowed.

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

5. The Debtors reserve the right to amend, modify, or supplement the Objection, and to file additional objections to claims filed in these Chapter 11 Cases.

6. This Court shall retain jurisdiction over all affected parties with respect to any matters, claims or rights arising from or related to the implementation and interpretation of this Order.

Dated: Wilmington, Delaware  
April \_\_, 2010

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Mary F. Walrath  
United States Bankruptcy Judge

**EXHIBIT A**

**Exhibit A**  
**Amended and Superseded Claim Objections**

Name of Claimant	Remaining Claim Number	Amended Claim to be Expunged	Claim Amount	Debtor	Reason for Disallowance
Fashion Valley Mall	1371	1095	\$100.00	09-12099	Amended and superseded
Haywood Mall	1375	978	\$100.00	09-12099	Amended and superseded
Houston Galleria	1372	990	\$37,772.13	09-12099	Amended and superseded
Lincoln Square Office LLC	1386	1029	\$67,718.93	09-12099	Amended and superseded
Summit Mall	1370	1126	\$100.00	09-12099	Amended and superseded
Towers Perrin	1349	1107	\$29,147.08 USD (Admin) \$8,017.31 CAD (Admin) \$38,646.53 (GUC)	09-12100	Amended and superseded
Towers Perrin	1350	1149	\$29,147.08 USD (Admin) \$8,017.31 CAD (Admin) \$38,646.53 (GUC)	09-12099	Amended and superseded

**EXHIBIT B**



**Exhibit B**  
**No Supporting Documentation Claim Objections**

<b>Name of Claimant</b>	<b>Claim Number</b>	<b>Claim Amount</b>	<b>Debtor</b>	<b>Reason for Disallowance</b>
AIKEN, ERIC	441	\$160.00	09-12099	Claimant provided no support to substantiate proof of claim
CARRILLO, LEONARD	1256	BLANK	09-12099	Claimant provided no support to substantiate proof of claim
Gonzalez, Patricia	837	\$171.94	09-12099	Claimant provided no support to substantiate proof of claim
Stewart, Janice E	341	\$99.90	09-12099	Claimant provided no support to substantiate proof of claim
TEMPLETON, BRYAN	420	\$150.00	09-12099	Claimant provided no support to substantiate proof of claim