

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Ref. Docket No. 1305

**ORDER SUSTAINING DEBTORS' FIFTH OMNIBUS (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' Fifth Omnibus (Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "**Objection**"),² 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 SUSTAINED.

¹ 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 Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Objection.



2. The Disputed Claims listed on Exhibit A are deemed satisfied in part, disallowed in part and reduced in part as reflected on Exhibit A.

3. The Objection is adjourned solely with respect to Disputed Claims Numbers 1102, 1103, 1284 and 1332 to the omnibus hearing on April 5, 2010 at 10:30 A.M.

4. The Disputed Claims listed on Exhibit B are deemed satisfied in part and disallowed in part as reflected on Exhibit B.

5. 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.

6. 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.

7. 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
March 9, 2010



Mary F. Walrath
United States Bankruptcy Judge

EXHIBIT A

Exhibit A
Reduce and Allow

Case/Claimant	Case Number	Original Claim Amount	Modification Claim Amount	Debtor	Reason for Disallowance
Louisiana Department of Revenue	187	\$23,408.96	\$850.00	Eddie Bauer, Inc.	Reduce and allow. Amount of the claim: (i) satisfied: \$16,078 (ii) disallowed: \$6,480.96 (iii) remaining: \$850.00 Reduce and allow.
Georgia Department of Revenue	1337	\$37,891.29	\$2,733.53	Eddie Bauer, Inc.	Amount of the claim: (i) satisfied: \$10.00 (ii) disallowed: \$35,147.70 (iii) remaining: \$2,733.53

EXHIBIT B

Exhibit B
No Amount Due Per Debtors' Books and Records

Name of Claimant	Claim Number	Claim Amount	Debtor	Reason for Disallowance
North Carolina Department of Revenue	379	\$193,786.26	Eddie Bauer, Inc.	No amount due per Debtors' books and records. Amount of the claim: (i) satisfied: \$176,670.91 (ii) disallowed: \$17,115.35 (iii) remaining: \$0.00
Orange County Treasurer-Tax Collector	398	\$32,424.50	Eddie Bauer, Inc.	No amount due per Debtors' books and records. Amount of the claim: (i) satisfied: \$1,503.95 (ii) disallowed: \$30,920.55 (iii) remaining: \$0.00
Alamance County Tax Collector	436	\$98,139.59	Eddie Bauer, Inc.	No amount due per Debtors' books and records. Amount of the claim: (i) satisfied: \$497.59 (ii) disallowed: \$97,642.00 (iii) remaining: \$0.00
Indiana Department of Revenue	1292	\$333,921.90	Eddie Bauer, Inc.	No amount due per Debtors' books and records. Amount of the claim: (i) satisfied: \$0.00 (ii) disallowed: \$333,921.90 (iii) remaining: \$0.00