

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. 1379

**ORDER SUSTAINING DEBTORS' EIGHTH 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' Eighth 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, B, and C 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.
2. The Disputed Claims listed on Exhibit A are disallowed.

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.



3. The Disputed Claims listed on Exhibit B in the column labeled “Reclassified Claims” are reclassified to represent the classification indicated on Exhibit B.

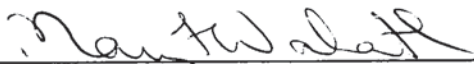
4. The Disputed Claims listed on Exhibit C are hereby reduced and reclassified to the amounts and classification reflected on Exhibit C.

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
April 5, 2010



Mary F. Walrath
United States Bankruptcy Judge

EXHIBIT A

Exhibit A

Claims to be Disallowed based on Debtors' Books and Records

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Broadway Square Mall	1078	9/18/2009	\$100.00	09-12099	Lease was terminated in July 2003. Administrative expense claim is deemed invalid.
Las Vegas Premium Outlet 7864	988	9/18/2009	\$100.00	09-12099	Lease was terminated in January 2009. Administrative expense claim is deemed invalid.
Potomac Mills 5227	1081	9/18/2009	\$100.00	09-12099	Lease was terminated in January 2009. Administrative expense claim is deemed invalid.
Tippacancee Mall	914	9/18/2009	\$100.00	09-12099	Lease was terminated in January 2008. Administrative expense claim is deemed invalid.

EXHIBIT B

Exhibit B
Claims to be Reclassified

Name of Claimant	Claim Number	Claim Amount	Claim Priority Status	Modified Priority Status	Debtor	Reason for Modification
City of Loveland	425	\$1,376.77	Priority	General Unsecured	09-12100	Claimant provided prepetition utility services that do not warrant priority status
Folken, Rick	1374	\$670.00	Priority	Equity Interest	09-12099	Basis for claim is a loss on stock which should not be a priority claim, but rather an equity interest
JVH Technical LLC	481	\$4,706.34	Secured	Administrative Priority (\$2,142.94) General Unsecured (\$2,563.40)	09-12099	Claimant does not have a secured claim, however \$2,142.94 of the claim is related to goods delivered 20 days prior to the petition date and is entitled to administrative priority under Section 503(b)(9). The remaining portion of the claim (\$2,563.40) is pertaining to goods delivered prior to 20 days before the petition date and should therefore be reclassified to a GUC claim.
KNOT & ROPE SUPPLY	248	\$11,600.00	Secured	General Unsecured	09-12101	Claimant does not have a security interest in the goods sold to the Debtor

EXHIBIT C

Exhibit C
Claims to be Modified and Reclassified

Name of Claimant	Claim Number	Claim Priority Status	Claim Amount	Modified Priority Status	Modified Claim Amount	Debtor	Reason for Modification
Carmen's Distribution Systems, Inc., an Ohio Corporation	1160	Administrative Priority	\$10,527.24	General Unsecured	\$795.56	09-12101	\$795.56 of the claim pertains to labor services and should be reclassified to a GUC claim as Section 503(b)(9) only provides administrative priority status for goods delivered, not services provided. The remaining portion of the claim is \$9,731.68, however the supporting detail provided by claimant and the debtor's books and records reflect a total amount due of \$9,811.74, the claim is modified to reflect this amount.