

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

BGI, INC., f/k/a Borders Group, Inc.,

Debtor.

Chapter 11

Case No. 11-10614 (MG)

Substantively Consolidated

**ORDER DENYING THE MOTION TO ALLOW AND DEEM  
TIMELY FILED GIFT CARD CLAIMS**

Upon the motion of Eric Beeman and Jane Freij, by and through their counsel, Perkins Coie LLP and Krislov & Associates, Ltd., to Allow and Deem Timely Filed Gift Card Claims (the “Late Claim Motion”) [Docket No. 2415]; and good and sufficient notice of the Late Claim Motion having been given, and the Court having considered the papers submitted in support of the Late Claim Motion and the opposition thereto filed by the BGI Creditors’ Liquidating Trust, and the Court having conducted a hearing on August 9, 2012 (the “Hearing”); and upon the record made at the Hearing and upon all of the prior proceedings herein; and for the reasons set forth in the Court’s *Memorandum Opinion Denying Gift Card Claimants’ Motion to File Late Claims and Class Certification* dated August 14, 2012 [Docket No. 2806]; and good and sufficient cause appearing, it is

**ORDERED**, that the Late Claim Motion be, and hereby is, DENIED for the reasons set forth in the Court's *Memorandum Opinion Denying Gift Card Claimants' Motion to File Late Claims and Class Certification* [Docket No. 2806].

DATED: New York, New York  
August 16, 2012

/s/Martin Glenn  
MARTIN GLENN  
United States Bankruptcy Judge