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January 27, 2010

Honorable Carla E. Craig
United States Bankruptcy Judge
United States Bankruptcy Court
for the Eastern District of New York
271 Cadman Plaza East
Brooklyn, NY 11201-1800

Merritt A. Pardini
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Re: Norstan Apparel Shops, Inc. and Norstan Delaware Corp.
Case No. 05-15265 (CEC) (Jointly Administered)

Dear Judge Craig:

This firm is counsel to Norstan Apparel Shops, Inc. and Norstan Delaware Corp. (collectively, the “Debtors”). This letter advises the Court of the Debtors’ resolution of all outstanding claim objections. As of today, the only claim objections that have not been resolved to final order are (i) the claim of Sweet Crush (no. 333) from the Debtors’ Third Omnibus Objection to Claims (Claims to Be Reclassified); (ii) the claim of Ashland Industries, Inc. (no. 603) which is also from the Debtors’ Third Omnibus Objection to Claims; and (iii) the claim of Pure Design, Inc. (no. 593), from the Debtors’ Fourth Omnibus Objection to Claims (Insufficient Documentation).

The Debtors hereby withdraw their objections to these claims, and the assignee of these claims will amend the claims as necessary to reflect an agreement reached with the Debtors.

Additionally, to clarify the record, the Debtors hereby withdraw their objection to claim no. 353 which was filed by SCE Services (Securecom) and which was listed in the Debtors’ 8th Omnibus Objection to Claims (Amended and Superseded Claims).

Respectfully submitted,



Merritt A. Pardini

cc: Sarah Pugh, Esq. (via email)
Counsel to the Official Committee of Unsecured Creditors (via email)
Office of the United States Trustee (via email)
Counsel to Claimants: Sweet Crush, Ashland Industries, Inc., and Pure Design, Inc., (via email).