



**SO ORDERED.**

**SIGNED this 17 day of December, 2009.**

**THIS ORDER HAS BEEN ENTERED ON THE DOCKET.  
PLEASE SEE DOCKET FOR ENTRY DATE.**

A handwritten signature in black ink, appearing to read "John C. Cook".

**John C. Cook  
UNITED STATES BANKRUPTCY JUDGE**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TENNESSEE  
SOUTHERN DIVISION**

|                                      |   |                                   |
|--------------------------------------|---|-----------------------------------|
| <b>In re</b>                         | § |                                   |
|                                      | § |                                   |
| <b>FABRICS ESTATE INC.,</b>          | § | <b>Case No. 08-10249</b>          |
| <b>FABRICS ESTATE HOLDINGS INC.,</b> | § | <b>Case No. 08-10250</b>          |
| <b>CONCRETE ESTATE SYSTEMS</b>       | § |                                   |
| <b>CORPORATION,</b>                  | § | <b>Case No. 08-10252</b>          |
| <b>FABRICS ESTATE INTERNATIONAL</b>  | § |                                   |
| <b>HOLDINGS I INC.,</b>              | § | <b>Case No. 08-10253</b>          |
| <b>FABRICS ESTATE INTERNATIONAL</b>  | § |                                   |
| <b>HOLDINGS II INC.,</b>             | § | <b>Case No. 08-10254</b>          |
|                                      | § | <b>Chapter 11</b>                 |
| <b>Debtors.</b>                      | § |                                   |
|                                      | § |                                   |
|                                      | § | <b>Jointly Administered Under</b> |
|                                      | § | <b>Case No. 08-10249</b>          |

**AGREED ORDER CONTINUING HEARING ON DEBTORS' OBJECTION TO THE  
ADMINISTRATIVE CLAIM FILED BY XERXES OPERATING COMPANY L.L.C.  
AND XERXES FOREIGN HOLDING CORPORATION**

It appears to the Court, as evidenced by the signatures of counsel below, that the parties have agreed to the entry of this Order; accordingly, and for good cause shown, it is hereby

ORDERED that the hearing on the Debtors objection to the administrative claim filed by Xerxes Operating Company L.L.C. and Xerxes Foreign Holding Corporation is continued to January 21, 2010 at 2:00 p.m.

###

Prepared by:

/s/ Shelley D. Rucker

Shelley D. Rucker  
Tennessee Bar No. 10098  
Miller & Martin LLP  
Volunteer Building, Ste 1000  
832 Georgia Avenue  
Chattanooga, TN 37402-2289  
423-756-6600  
Email: [srucker@millermartin.com](mailto:srucker@millermartin.com)

*Counsel for Liquidating Trustee*

Agreed to by:

/s/ Laura Ketcham

Laura Ketcham  
Tennessee Bar No. 24543  
Husch Blackwell Sanders LLP  
736 Georgia Avenue, Suite 300  
Chattanooga, TN 37402  
Phone: 423.266-5500  
Fax: 423.266.5499  
E-Mail: [laura.ketcham@huschblackwell.com](mailto:laura.ketcham@huschblackwell.com)

*Counsel for Xerxes Operating Company L.L.C. and  
Xerxes Foreign Holding Corporation*

# Imaged Certificate of Service Page 3 of 6 CERTIFICATE OF NOTICE

District/off: 0649-1  
Case: 08-10249

User: mcpherson  
Form ID: pdfbk

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Total Noticed: 136

Date Rcvd: Dec 17, 2009

The following entities were noticed by first class mail on Dec 19, 2009.

db +Fabrics Estate Inc., 6025 Lee Highway, Suite 425, Chattanooga, TN 37421-2966  
 aty +Abid Qureshi, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, NY 10036-6715  
 aty +Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, NY 10036-6715  
 aty +Alex Govze, ASK Financial, 2600 Eagan Woods Drive, Suite 400, St. Paul, MN 55121-1169  
 aty +Alexander T. Lin, Cadwalader, Wickersham & Taft, LLP, 227 West Trade Street,  
 Charlotte, NC 28202-1675  
 aty +David A. Agay, Kirkland & Ellis LLP, 200 East Randolph Drive, Chicago, IL 60601-6436  
 aty +Deirdre Brekke, Pactive Corporation, 1900 West Field Court, Lake Forest, IL 60045-4828  
 aty +Gary D. Underdahl, ASK Financial, 2600 Eagan Woods Drive, Suite 400,  
 St. Paul, MN 55121-1169  
 aty Heike M. Vogel, Arent Fox LLP, 1675 Broadway, New York, NY 10019-5820  
 aty +Herbert C. Broadfoot, II, Ragsdale Beals Seigler Patterson & Gray, 2400 International Tower,  
 Peachtree Center, 229 Peachtree Street, N. E., Atlanta, GA 30303-1601  
 aty +Hilary Bramwell Mohr, 1001-4th Avenue, Suite 4500, Seattle, WA 98154-1192  
 aty Holland N. O'Neil, Gardere Wynne Sewell LLP, 1601 Elm Street, Suite 3000,  
 Dallas, TX 75201-4761  
 aty +Ingrid Bagby, Cadwalader, Wickersham & Taft, LLP, One World Financial Center,  
 New York, NY 10281-1003  
 aty +James R. Savin, Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, NW,  
 Washington, DC 20036-1564  
 aty +Joseph L. Steinfeld, Jr., ASK Financial, 2600 Eagan Woods Drive, Suite 400,  
 St. Paul, MN 55121-1169  
 aty Joseph T. Baio, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019-6099  
 aty +Karen M. Scheibe, ASK Financial, 2600 Eagan Woods Drive, Suite 400, St. Paul, MN 55121-1169  
 aty Matthew A. Feldman, Willkie Farr & Gallagher LLP, 787 Seventh Avenue,  
 New York, NY 10019-6099  
 aty Patrick J. Nash, Jr., Skadden, Arps, Slate, Meagher & Flom, LL, 155 N. Wacker Drive,  
 Suite 2700, Chicago, IL 60606-1720  
 aty Paul V. Shalhoub, Willkie Farr & Gallagher LLP, 787 Seventh Avenue,  
 New York, NY 10019-6099  
 aty +Robert K. Ozols, Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, NW,  
 Washington, DC 20036-1564  
 aty Ryan J. Rohlfen, Skadden Arps Slate Meagher & Flom LLP, 155 N. Wacker Drive, Suite 2700,  
 Chicago, IL 60606-1720  
 aty +Sally Siconolfi, Arent Fox LLP, 1675 Broadway, New York, NY 10019-5820  
 aty Sameer Advani, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019-6099  
 aty +Sarah Robinson Borders, King & Spalding, LLP, 1180 Peachtree Street, N.E.,  
 Atlanta, GA 30309-3531  
 aty Scott S. Rose, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019-6099  
 aty +Stephen M. Baldini, Akin Gump Strauss Hauer & Feld LLP, 590 Madison Avenue,  
 New York, NY 10022-2524  
 aty Timothy R. Pohl, Skadden, Arps, Slate, Meagher & Flom, LL, 155 N. Wacker Drive, Suite 2700,  
 Chicago, IL 60606-1720  
 cr +AISLIC (AIG Environmental), 70 Pine Street, 28th Floor, New York, NY 10270-0002  
 cr +American Int'l Specialty Lines Ins. Co., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
 cr +American Int'l. South Ins. Co., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
 cr +American International Group, Inc., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
 cr +Benefit Planning, LLC, c/o Harold L. North, Jr., Chambliss, Bahner & Stophel, P.C.,  
 1000 Tallan Building, Two Union Square, Chattanooga, TN 37402-2522  
 cr +Blue Tex, LLC, c/o Burr & Forman LLP, 700 Two American Center, 3102 West End Avenue,  
 Nashville, TN 37203-1301  
 cr CSX Transportation, Inc., Jacksonville, FL  
 acc +Charles F. Groves, III, Joseph Decosimo and Company, PLLC, Two Union Square, Suite 1000,  
 Tallan Financial Center, Chattanooga, TN 37402-2500  
 cr +Commerce & Industry Ins. Co., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
 op Constangy Brooks & Smith LLC, 230 Peachtree Street, N.W., Suite 2400,  
 Atlanta, GA 30303-1557  
 cr +Dell Financial Services, LLC, c/o Mary Beth Haltom, Lewis, King, Krieg & Waldrop, PC,  
 201 4th Avenue North, Suite 1500, Nashville, TN 37219-2098  
 op +Dennis D. Watson, Minor, Bell & Neal, 110 Battlefield Crossing Court,  
 Ringgold, GA 30736-5176  
 op +Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, New York, NY 10017-2013  
 cr +Erica L Hicks, c/o Weill & Long, PLLC, Attn: Flossie Weill, 1205 Tallan Building,  
 Two Union Square, Chattanooga, TN 37402-2522  
 op +Ernst & Young, Attn: John Pearce, Republic Centre, 633 Chestnut Street, Suite 1500,  
 Chattanooga, TN 37450-1501  
 fa +FTI Consulting, Inc., 3 Times Square, 11th Floor, New York, NY 10036-6564  
 cr +GE Capital, Attn: Joseph R. Prochaska, Williams & Prochaska, P.C., 401 Church Street,  
 Suite 2600, Nashville, TN 37219-2208  
 cr +Hamilton County Trustee, 625 Georgia Avenue, Room 210, Chattanooga, TN 37402-1494  
 cr IKON Financial Services, Bankruptcy Administration, 1738 Bass Road, P.O. Box 13708,  
 Macon, GA 31208-3708  
 cr +Insurance Co. of the State of Pennsylvania, 70 Pine Street, 28th Floor,  
 New York, NY 10270-0002  
 cr +Iowa Department of Revenue, Attn: Bankruptcy Unit, PO Box 10471, Des Moines, IA 50306-0471  
 acc +James D. Callihan, PricewaterhouseCoopers LLP, 10 Tenth Street, Suite 1400,  
 Atlanta, GA 30309-3851  
 fa +Jonathan Cleveland, Houlihan, Lokey, Howard & Zukin, 225 South Sixth Street, Suite 4950,  
 Minneapolis, MN 55402-4608  
 cr +Joseph F. Dana, c/o Bruce C. Bailey, Esq., Chambliss, Bahner & Stophel, P. C.,  
 1000 Tallan Building, Two Union Square, Chattanooga, TN 37402-2522  
 dbaty +King & Spalding LLP, C/O Henry J. Kaim, 1100 Louisiana, Suite 4000,  
 Houston, TX 77002-5213

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op +LWDN, 801 Broad Street, 3rd Floor, Chattanooga, TN 37402-2668  
cr +MSA, Inc./Lookout Leasing, P. O. Box 4119, Chattanooga, TN 37405-0119  
cr Massachusetts Department of Revenue, Bankruptcy Un, P. O. Box 9564, Boston, MA 02114-9564  
cr +Miami-Dade County Tax Collector, c/o Miami-Dade County Paralegal Unit,  
140 West Flagler Street, Suite 1403, Miami, FL 33130-1561  
op Michael S. Haber, Smith, Gambrell & Russell, LLP, Promenade II, Suite 3100,  
1230 Peachtree Street, N.E., Atlanta, GA 30309-3592  
cr +Michael Sneed, c/o Harry R. Cash, Esq., Grant, Konvalinka & Harrison, 633 Chestnut Street,  
9th Floor, Chattanooga, TN 37450-4000  
cr +National Union Fire Ins. Co., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
op +Navigant Capital Advisors LLC, 5215 Old Orchard Road, Suite 850, Skokie, IL 60077-1094  
cr +New Hampshire Insurance Co., 70 Pine Street, 28th Floor, New York, NY 10270-0002  
cr +Nomura Corporate Research and Asset Management, Re, c/o Brown Rudnick Berlack Israels LLP,  
Attn: Steven D. Pohl, One Financial Center, Boston, MA 02111-2621  
op +PricewaterhouseCooper, Attn: James D. Callihan, 10 Tenth Street, Suite 1400,  
Atlanta, GA 30309-3851  
cr +SAP America, Inc., c/o Brown & Connery LLP, Attn: Michelle H. Badolato,  
6 North Broad Street, Suite 100, Woodbury, NJ 08096-4635  
cr +Shaw Industries Group, Inc, c/o Bruce C. Bailey, Chambliss, Bahner & Stophel, PC,  
1000 Tallan Building, Two Union Square, Chattanooga, TN 37402-2522  
cr +TN Department of Revenue, TN Attorney General Office, Bankruptcy Div, P.O. Box 20207,  
Nashville, TN 37202-4015  
cr +Tennessee Department of Labor and Workforce Develo, c/o TN Attorney General's Office,  
Bankruptcy Division, P.O. Box 20207, Nashville, TN 37202-4015  
op +The Garden City Group, Inc., Attn: Propex, Inc., 105 Maxess Road, Melville, NY 11747-3827  
op +Thompson Property Tax Services, 191 Peachtree Street, Suite 1500, Atlanta, GA 30303-1749  
cr +Travelers, Attn: Scot Freeman, One Tower Square 5MN, Hartford, CT 06183-0002  
cr +Wayzata Investment Partners LLC, 701 East Lake Street, Suite 300, Wayzata, MN 55391-1894  
cr Wisconsin Dept of Revenue, Special Procedures Unit, Mail Stop 4-206, P O Box 8901,  
Madison, WI 53708-8901  
sp Womble Carlyle Sandridge & Rice PLLC, Attn: Michael G. Busenkell, 222 Delaware Avenue,  
Suite 1501, Wilmington, DE 19801-1682  
intp +Xerxes Operating Company, LLC and Xerxes Foreign H, c/o Jeffrey S. Norwood,  
Husch Blackwell Sanders LLP, 736 Georgia Avenue, Suite 300, Chattanooga, TN 37402-2059  
7480014 +Aerotek, Inc., 7301 Parkway Dr., Hanover, MD 21076-1108  
7547255 +Alfred D. Ward, c/o Brent James, P. O. Box 220, Rossville, GA 30741-0220  
7847859 +Ameritape Inc, 11236 100 St Johns Industrial Pkwy, Jacksonville, FL 32246  
7632967 +BNP Paribas, as Administrative Agent, 787 Seventh Avenue, New York, NY 10019-6018,  
Attn: Fletcher Duke, Special Assets Group  
8224436 +BP Amoco Chemical Company, Kelley Drye & Warren LLP, 101 Park Avenue, NY, NY 10178-0062,  
Attn: James S. Carr  
8229838 +Benefit Planning, LLC, P. O. Box 2587, Chattanooga, TN 37409-0587  
7616108 +Bonterra Weiland, GMBH, c/o C. Matthew Andersen, Winston & Cashatt,  
601 W Riverside Ave, Ste 1900, Spokane WA 99201-0695  
7888778 +Catoosa Resources, LLC, Attn: Tony Knick, P. O. Box 369, Ringgold, GA 30736-0369  
7719824 +City of Chattanooga, 101 East 11th Street, Ste. 100, Chattanooga, TN 37402-4285  
7473537 +Clifton M. Patty, Jr., P.O. Box 727, Ringgold, Georgia 30736-0727  
7817830 +Debt Acquisition Company of America V, LLC, 1565 Hotel Circle South, Suite 310,  
San Diego, CA 92108-3419  
7433056 +Dell, Inc., One Dell Way, RR1, MS 52, Round Rock, TX 78682-7000  
7859973 +Dover Flexo Electronics Inc, 217 Pickering Road, Rochester, NH 03867-4630  
7836285 +Dripowder LLC, 810 Lake Haven Ct, Highland Village, TX 75077-6478  
7547248 +Earl D. Boyd, 3320 Pioneer Drive, Chattanooga, TN 37419-1447  
7397379 +Epiq Bankruptcy Solutions, LLC, Attn: Daniel C. McElhinney, 757 Third Avenue, 3rd Floor,  
New York, NY 10017-2071  
7836286 +Fike Corp, Dept TR, 704 S 10th St, Blue Springs, MO 64015-4263  
7479951 +Fisher Scientific, Gary Barnes, Regional Credit Mgr., 2000 Park Lane,  
Pittsburgh, PA 15275-1114  
7413402 +GMAAC, PO Box 130424, Roseville, MN 55113-0004  
7558364 +Georgia, Department of Revenue, P. O. Box 161108, Atlanta, Ga 30321-1108  
7410033 +Hamilton County Delinquent Tax Office, 625 Georgia Avenue, Room 210,  
Chattanooga, TN 37402-1494  
7599117 +INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 21126,  
PHILADELPHIA PA 19114-0326  
(address filed with court: Internal Revenue Service, P.O. Box 21126, Philadelphia, PA 19114)  
7836287 +Indusco, 3611 Keystone Ave, Nashville, TN 37211-3351  
8300068 +Industrial Fabric Assoc. International (3603), c/o Szabo Associates, Inc.,  
3355 Lenox Road NE, Suite 945, Atlanta, GA 30326-1357  
7457132 +J. Michael Weathers, Liquidating Agent for, Firstline Corp. c/o Michael D. Langford,  
Kilpatrick Stockton LLP, 1100 Peachtree St., NE, Suite 2800, Atlanta, GA 30309-4530  
7616388 +Jeff Davis County Commissioner, c/o Brenda J. Graham, P.O. Box 558,  
Hazelhurst, GA 31539-0558  
7709995 +Joseph F. Dana, 5810 Mountain Pass Drive, Ooltewah TN 37363-9200  
7821183 +Mainstay Suites, 7030 Amin Drive, Chattanooga, TN 37421-7013  
7914894 +Memorial Hospital, c/o Nationwide Recovery Service, P.O. Box 8005, Cleveland, TN 37320-8005  
7440322 +Memorial Hospital, 2525 deSales Ave, Chattanooga, TN 37404-1102  
7593918 +Michael Coffin, c/o Cara J. Alday, Patrick, Beard, Schulman & Jacoway,  
537 Market Street, Suite 202, Chattanooga, TN 37402-1240  
7457131 +Michael D. Langford, Esq., Counsel for J. Michael Weathers, Liqu.,  
Agent for FirstLine Corporation, Kilpatrick Stockton LLP, 1100 Peachtree St.,  
Atlanta, GA 30309-4530  
7862283 +Michael Sneed, 123 Sexton Lane, Dayton TN 37321-5683  
7863773 +Michael Sneed, 309 Wal Mart Drive Lot 45, Soddy-Daisy TN 37379-5030

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7437972 +Platipus Earth Anchoring Systems, c/o Richard C. Kennedy, Kennedy, Koontz & Farinash,  
320 N. Holtzclaw Avenue, Chattanooga, TN 37404-2305  
7654015 +Porous Materials Inc., 20 Dutch Mill Road, Ithaca, NY 14850-9199  
7836288 R&R Engineering Products Inc, PO Box 7886, Guaynabo, PR 00970-7886  
7836289 +R&R Loopers Inc, PO Box 4125, Dalton, GA 30719-1125  
7859974 +Sonic Air Systems Inc, 1050 Beacon St, Brea, CA 92821-2938  
7560585 +South Verizon Wireless, P. O. Box 3397, Bloomington, IL 61702-3397  
7617655 +Symetra Life Insurance Company, c/o Thomas E. Ray, Samples, Jennings, Ray & Clem, PLLC,  
130 Jordan Drive, Chattanooga, TN 37421-6748  
7617656 Symetra Life Insurance Company, Attn: Carol Morrisette, P. O. Box 1491,  
Minneapolis, MN 55480-1491  
7597563 +T.I. ACQUISITIONS, LLC, DBA/THOMAS INDUSTRIES, DBA/SUPERIOR YARN, 1104 WILLOWDALE RD NW,  
DALTON GA 30720-6970  
(address filed with court: T.I. Acquisitions, LLC, dba/Thomas Industries, dba/Superior Yarn,  
1900 Willowdale Road, Dalton, GA 30720)  
7787564 +TD Bank, N.A., c/o Brown & Connery, LLP, Attn: Michelle H. Badolato, 6 North Broad Street,  
Woodbury, NJ 08096-4635  
8227515 TN Dept of Revenue, Bankruptcy Division, P.O.Box 20202, Nashville, TN 37202-0207  
7424398 +TN Dept. of Revenue, c/o TN Attorney General's Office, Bankruptcy Division, P.O. Box 20207,  
Nashville, TN 37202-4015  
7847860 +Technik Packaging Machinery, 8141 Technology Drive, Convington, GA 30014-0974  
7621260 +Teems Electric Company, Inc., 6362 Battlefield Parkway, P. O. Box 1008,  
Ringgold, GA 30736-1008  
7425798 +The CIT Group/Commercial Services Inc., 11 West 42nd Street, New York, NY 10036-8002  
7682646 +Tn Dept. of Labor and Workforce Dev. - Unemployment, c/o Tn Attny Gen, Bankruptcy Div,  
P.O. Box 20207, Nashville, TN 37202-4015  
7859975 +Treadmark Inc, 4821 Thornhill Drive, Acworth, GA 30101-4095  
7547277 +Vahid Jakupovic, 109 Christ Street, Fort Oglethorpe, GA 30742-3136  
7443839 +Wells Fargo Financial Leasing, Inc., 800 Walnut Street, MAC F4031-050,  
Des Moines, IA 50309-3605

The following entities were noticed by electronic transmission on Dec 17, 2009.

aty +E-mail/Text: ustpreregion08.cn.ecf@usdoj.gov Kimberly C. Swafford,  
Office of the United States Trustee, 31 East 11th Street, Fourth Floor,  
Chattanooga, TN 37402-4205  
op +E-mail/Text: JEFF.BERLAT@BGLLP.COM Bracewell & Giuliani LLP,  
C/O Trey Wood, 711 Louisiana, Suite 2300, Houston, TX 77002-2849  
cr +Fax: 423-648-1318 Dec 17 2009 20:01:53 EPB of Chattanooga, Attn: Legal Division,  
P. O. Box 182255, Chattanooga, TN 37422-7255  
cr +E-mail/Text: mdtcbkc@miamidade.gov Miami-Dade County Tax Collector,  
c/o Miami-Dade County Paralegal Unit, 140 West Flagler Street, Suite 1403,  
Miami, FL 33130-1561  
cr +E-mail/Text: ecfnofices@dor.mo.gov Missouri Department of Revenue,  
Richard Maseles, Missouri Department of Revenue, 301 W. High Street, PO Box 475,  
Jefferson City, MO 65105-0475  
cr +Fax: 202-326-4112 Dec 17 2009 20:01:53 Pension Benefit Guaranty Corp., of the Chief Counsel,  
1200 K Street, N.W., Washington, DC 20005-4025  
cr E-mail/Text: redpacer@twc.state.tx.us Texas Workforce Commission,  
Regulatory Integrity Division, 101 E 15th Street Room 556, Austin, TX 78778-0001  
7932129 +E-mail/Text: bankruptcy@pb.com Pitney Bowes Inc, 27 Waterview Drive,  
Shelton, CT 06484-4361  
7622940 E-mail/Text: redpacer@twc.state.tx.us Texas Workforce Commission,  
Regulatory Integrity Division - SAU, Room 556, 101 E 15th Street, Austin TX 78778-0001  
TOTAL: 9

\*\*\*\*\* BYPASSED RECIPIENTS (undeliverable, \* duplicate) \*\*\*\*\*

cr ACE American Insurance Company  
cr BNP Paribas  
cr BP Amoco Chemical Holding Company  
cr Black Diamond Capital Management, Inc.  
cr Bp Amoco Chemical Company  
cr Catoosa Resources LLC  
liq Eugene I. Davis  
cr Georgia Self-Insurers Guaranty Trust Fund  
cr Gundle/SLT Environmental, Inc.  
op Heller Ehrman LLP  
cr Microsoft  
cr Nicolon Corporation  
crmc Official Committee of Unsecured Creditors  
intp Pactive Corporation  
cr Platipus Earth Anchoring Systems  
cr SAP America, Inc.  
cr United States Internal Revenue Service  
cr Wilmington Trust Company as successor indenture tr  
smg\* ++INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 21126,  
PHILADELPHIA PA 19114-0326  
(address filed with court: Internal Revenue Service, P. O. Box 21126,  
Philadelphia, PA 19114)  
cr\* +City of Chattanooga, 101 East 11th Street, Ste. 100, Chattanooga, TN 37402-4285  
cr\* +Debt Acquisition Company of America V, LLC, 1565 Hotel Circle South, Suite 310,  
San Diego, CA 92108-3419  
cr\* +Jeff Davis County Commissioner, c/o Brenda J. Graham, P.O. Box 558,  
Hazelhurst, GA 31539-0558

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\*\*\*\*\* BYPASSED RECIPIENTS (continued) \*\*\*\*\*  
cr\* +Symetra Life Insurance Company, c/o Thomas E. Ray, Samples, Jennings, Ray & Clem, PLLC,  
130 Jordan Drive, Chattanooga, TN 37421-6748  
cr\* +Wells Fargo Financial Leasing, Inc., 800 Walnut Street, MAC F4031-050,  
Des Moines, IA 50309-3605

TOTALS: 18, \* 6

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '++' were redirected to the recipient's preferred mailing address  
pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

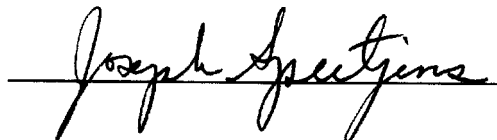
Addresses marked '++++' were corrected as required by the USPS Locatable Address Conversion System (LACS).

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 19, 2009

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.