

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

In re:

Chapter 11

FAIRPORT BAPTIST HOMES, et al.

Case No. 22-20220 (PRW)

Debtors.

(Jointly Administered)

RESPONSE TO MOTION TO DISALLOW CLAIM
OF THE ESTATE OF SUSAN THRALL AND
REQUEST FOR A HEARING

To Hon. Paul R. Warren, United States Bankruptcy Judge:

The Estate of Susan Thrall respectfully shows:

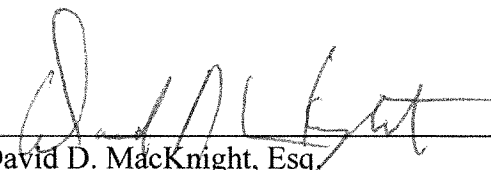
1. Susan Thrall (“Claimant”) was employed by one of the Debtors before the petitions starting these cases. She retired before the petitions were filed and became entitled to benefits from Debtors. She thereafter died.
2. Claimant left a last will and testament. The will was admitted to probate by the Ontario County Surrogate.
3. Debtors scheduled Claimant as a creditor as set forth on Schedule C of the motion to disallow claims.
4. The undersigned filed a notice of appearance and a proof of claim on behalf of Claimant. See the documents attached in **Exhibits A** and **B**.
5. The estate fiduciary and counsel did not notice the requirement in the plan trust agreement requiring they provide Social Security number information. The undersigned did not receive the requests for Social Security information attached to the claim objection motion as Exhibits A and B.

6. Upon receipt of the objection to claims, the undersigned followed up with the attorney handling the estate proceeding. The requested IRS form was provided to the trustee appointed under the plan and receipt of the missing form was acknowledged as set forth in **Exhibit C**.

7. The claim should be allowed. The trust has the required information and, upon information and belief, suffered no prejudice. Claimant exhibited diligence in meeting a plan requirement for filing further documentation after the absence of an IRS form was brought to its attorneys' attention.

Wherefore, Claimant objects to the disallowance of Claimant's claim, requests that the Court conduct a hearing on the trustee's claim objection, that at the hearing the Court allow the claim, and grant Claimant such other and further relief as to the Court seems just and proper.

Dated: July 16, 2025



David D. MacKnight, Esq.
Lacy Katzen LLP
Attorneys for Claimant
600 Bausch & Lomb Place
Rochester, New York 14604
Telephone: (585) 454-5650

EXHIBIT "A"

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

In Re:

Fairport Baptist Homes,

Debtor.

Chapter 11

Case No. 22-20220

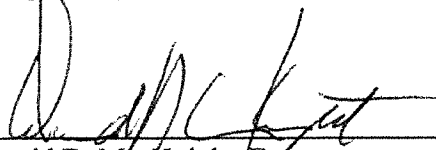
REQUEST FOR NOTICE

PLEASE TAKE NOTICE that The Estate of Susan Thrall, a creditor in the above-captioned Bankruptcy case requests, pursuant to Rules 2002 and 9007 of the Federal Rules of Bankruptcy Procedure (The Bankruptcy Rules) and sections 102(1), 342 and 1109(b) of title 11 of the United States Code, 11 U.S.C. §§1101, et seq. and requests that they be noticed on all pleadings, documents and hearings; that they receive copies of all documents; and be added to the matrix to be served at the address below:

Lacy Katzen LLP
Attorneys for Estate of Susan Thrall
P.O. Box 22878
Rochester, New York 14692-2878

DATED: July 6, 2023

Respectfully submitted,




David D. MacKnight, Esq.
Lacy Katzen LLP
Attorneys for Estate of Susan Thrall
P.O. Box 22878
Rochester, NY 14692-2878
Telephone: (585) 324-5778

EXHIBIT "B"

Fill in this information to identify the case:

Debtor 1 Fairport Baptist Homes, Et Al.

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Western District of New York 

Case number 22-20220

Official Form 410 Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Estate of Susan Thrall</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>Lacy Katzen LLP</u> Name <u>PO Box 22878</u> Number Street <u>Rochester NY 14692</u> City State ZIP Code Contact phone <u>585-454-5650</u> Contact email <u>dmacknight@lacykatzen.com</u>	Where should payments to the creditor be sent? (if different) Name _____ Number Street _____ City State ZIP Code _____ Contact phone _____ Contact email _____
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): -----	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____	Filed on _____ MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ unliquidated. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Retirement benefit

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.

Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____%
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check one:

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

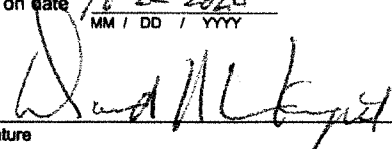
- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10 22 2024
MM / DD / YYYY



Signature

Print the name of the person who is completing and signing this claim:

Name David D. MacKnight, Esq.
First name Middle name Last name

Title Attorney for Estate of Susan Thrall

Company Lacy Katzen LLP
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO Box 22878
Number Street
Rochester NY 14692
City State ZIP Code

Contact phone 585-454-5650 Email dmacknight@lacykatzen.com

EXHIBIT "C"

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>Estate of Susan Thrall (David J. Thrall, Administrator)</p> <p>2 Business name/disregarded entity name, if different from above.</p>	
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions)</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>	
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>c/o Lacy Katzen LLP, 25 North Street</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p> <p>Canandaigua, NY 14424</p>	
	<p>7 List account number(s) here (optional)</p> <p style="text-align: center;">Claim 220005740</p>	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number										
or										
Employer identification number										

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>David J. Thrall</i>	Date <i>7-6-25</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Thank you. This will come off the list when the motion is heard.

Elise

Elise S. Frejka
Liquidating Trustee of the Fairport Baptist Homes Liquidating Trust
(212) 641-0848

From: Rachel Green <RGreen@lacykatzen.com>
Date: Monday, July 14, 2025 at 12:43 PM
To: Elise Frejka, Liquidating Trustee <fairportliquidatingtrust@gmail.com>
Subject: RE: FBH Case No. 22-20220 073198-000001 Estate Admin. - Thrall, Susan Marie E/O:

Attached please find a copy of the Letters.

*Thanks,
Rachel*

From: Elise Frejka, Liquidating Trustee <fairportliquidatingtrust@gmail.com>
Sent: Wednesday, July 9, 2025 11:39 AM
To: Rachel Green <RGreen@lacykatzen.com>
Subject: Re: FBH Case No. 22-20220 073198-000001 Estate Admin. - Thrall, Susan Marie E/O:

Confirming receipt. Please email the letters of administration.

Elise

Get [Outlook for iOS](#)

From: Rachel Green <RGreen@lacykatzen.com>
Sent: Wednesday, July 9, 2025 11:34:10 AM
To: fairportliquidatingtrust@gmail.com <fairportliquidatingtrust@gmail.com>
Subject: FBH Case No. 22-20220 073198-000001 Estate Admin. - Thrall, Susan Marie E/O:

Good morning.

Attached please find a copy of Form W-9 for the Estate of Susan Thrall, claimant in Case No. 22-20220.

Thank you.

Rachel J. Green
Paralegal, Trusts and Estates
Email: rgreen@lacykatzen.com
Direct: 585-324-5729
Fax: 585-269-3081
www.LacyKatzen.com

Office Address:
Canandaigua Address:
25 North Street
Canandaigua, NY 14424

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