

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re: §
§
LH WINDDOWN SUB 3 LLC § Case No. 09-12547-KJC
§
Debtor(s) §

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that George L. Miller, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

824 North Market Street 3rd floor
Wilmington, Delaware 19801

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 21 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 2:15 PM on 07/21/2015 in Courtroom 5, 5th Floor,

United States Courthouse
824 North Market Street
Wilmington, DE 19801

If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 05/28/2015

By: /s/ George L. Miller
Trustee

*George L. Miller
8 Penn Center Suite 950
1628 John F. Kennedy Blvd.
Philadelphia, PA 19103*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: §
 LH WINDDOWN SUB 3 LLC § Case No. 09-12547-KJC
 Debtor(s) §

**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of \$ 1,321.62
 and approved disbursements of \$ 211.00
 leaving a balance on hand of¹ \$ 1,110.62

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
TR1112	PAULA JOERLING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-483	Pennsylvania Department of Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00
 Remaining Balance \$ 1,110.62

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payment to Date	Proposed Payment
Trustee Fees: George L. Miller	\$ 330.41	\$ 0.00	\$ 330.41

Total to be paid for chapter 7 administrative expenses \$ 330.41
 Remaining Balance \$ 780.21

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 151,660.95 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
TR1112	PAULA JOERLING	\$ 0.00	\$ 0.00	\$ 0.00
TR30	PAULA JOERLING	\$ 3,881.25	\$ 0.00	\$ 199.20
TR54	Marie Adams	\$ 370.59	\$ 0.00	\$ 19.03
TR721	Kevin McCulloch	\$ 10,950.00	\$ 0.00	\$ 561.98
TR84	State of New Jersey	\$ 0.00	\$ 0.00	\$ 0.00
1-1	FRANCHISE TAX BOARD	\$ 42,136.95	\$ 0.00	\$ 0.00
3	ORANGE COUNTY TAX COLLECTOR	\$ 0.00	\$ 0.00	\$ 0.00
10-1	WISCONSIN DEPT OF REVENUE	\$ 32,954.54	\$ 0.00	\$ 0.00
11-27	US Customs & Border Protection	\$ 0.00	\$ 0.00	\$ 0.00
11-33	Commonwealth of Massachusetts	\$ 76.19	\$ 0.00	\$ 0.00
11-371	WASHINGTON STATE DEPT OF REVENUE	\$ 59,062.43	\$ 0.00	\$ 0.00
11-481	Pennsylvania Department of Revenue	\$ 1,623.00	\$ 0.00	\$ 0.00
11-641	OHIO DEPARTMENT OF TAXATION	\$ 606.00	\$ 0.00	\$ 0.00

Total to be paid to priority creditors \$ 780.21

Remaining Balance \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 5,550,736.61 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
TR07	REINHART BOENER VAN DEUREN s. c.	\$ 0.00	\$ 0.00	\$ 0.00
TR11	QVC, Inc.	\$ 8,156.76	\$ 0.00	\$ 0.00
TR1112	PAULA JOERLING	\$ 0.00	\$ 0.00	\$ 0.00
TR12	QVC, Inc.	\$ 5,020.00	\$ 0.00	\$ 0.00
TR15	PREMIER BARCODE SYSTEMS	\$ 84.79	\$ 0.00	\$ 0.00
TR24	LEVINE GIFTS INC	\$ 621.85	\$ 0.00	\$ 0.00
TR32	KRISTINE ACCESSORIES INC	\$ 1,985.75	\$ 0.00	\$ 0.00
TR33	JOURNAL SENTINEL INC	\$ 0.00	\$ 0.00	\$ 0.00
TR42	Royal Display Corporation	\$ 65,160.00	\$ 0.00	\$ 0.00
TR43	Silveredge Consulting	\$ 1,700.00	\$ 0.00	\$ 0.00
TR44	Courtney Industrial Battery Inc	\$ 83.98	\$ 0.00	\$ 0.00
TR48	QSL Corp	\$ 1,986.20	\$ 0.00	\$ 0.00
TR50	Boyle Fredrickson SC	\$ 80,052.50	\$ 0.00	\$ 0.00
TR70	Jeanquart Rentals/Door Lock Storage LLC	\$ 8,000.00	\$ 0.00	\$ 0.00
TR722	Kevin McCulloch	\$ 25,963.92	\$ 0.00	\$ 0.00
TR73	Total Logistics	\$ 158,482.91	\$ 0.00	\$ 0.00
TR78	Enesco LLC	\$ 39,893.46	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1-2	FRANCHISE TAX BOARD	\$ 11,201.22	\$ 0.00	\$ 0.00
2	REINHART BOERNER VAN DEUREN s. c.	\$ 69,046.04	\$ 0.00	\$ 0.00
5	JOURNAL SENTINEL, INC.	\$ 399,622.27	\$ 0.00	\$ 0.00
6	Sing Cheong Printing Company Limited	\$ 364,743.51	\$ 0.00	\$ 0.00
7	NEW BERLIN ASSOCIATES	\$ 471,192.61	\$ 0.00	\$ 0.00
8	PRECISION COLOR GRAPHICS LTD	\$ 142,752.00	\$ 0.00	\$ 0.00
9	TRADE ASSOCIATES GROUP	\$ 1,011.56	\$ 0.00	\$ 0.00
10-2	WISCONSIN DEPT OF REVENUE	\$ 2,227.74	\$ 0.00	\$ 0.00
11-09	BOSTON INTERNATIONAL INC	\$ 7,259.30	\$ 0.00	\$ 0.00
11-10	US CORROGATED INC.	\$ 78,808.65	\$ 0.00	\$ 0.00
11-19	TRANSPLACE	\$ 509.67	\$ 0.00	\$ 0.00
11-25	HOWARD PACKAGING LLC	\$ 5,704.35	\$ 0.00	\$ 0.00
11-28	ARABESQUE LTD	\$ 1,896.68	\$ 0.00	\$ 0.00
11-372	WASHINGTON STATE DEPT OF REVENUE	\$ 21.41	\$ 0.00	\$ 0.00
11-482	Pennsylvania Department of Revenue	\$ 140.00	\$ 0.00	\$ 0.00
11-49	TRADE ASSOCIATES GROUP	\$ 0.00	\$ 0.00	\$ 0.00
11-53	ACCONTEMPS	\$ 11,523.15	\$ 0.00	\$ 0.00
11-61	SING CHEONG PRINTING COMPANY LIMITED	\$ 0.00	\$ 0.00	\$ 0.00
11-642	OHIO DEPARTMENT OF TAXATION	\$ 512.00	\$ 0.00	\$ 0.00
11-73	LANSA INC	\$ 162,641.60	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
11-74	KITTRICH CORPORATION	\$ 0.00	\$ 0.00	\$ 0.00
11-75	Doosan Dong-A Co LTD	\$ 0.00	\$ 0.00	\$ 0.00
11-78	ATT Mobility LLC	\$ 15,329.04	\$ 0.00	\$ 0.00
11-80	ATT Mobility LLC	\$ 0.00	\$ 0.00	\$ 0.00
12	Scott Y. Whang	\$ 1,000,000.00	\$ 0.00	\$ 0.00
13	514 Wells LLC	\$ 782,722.00	\$ 0.00	\$ 0.00
14	Doosan Dong-A Co LTD	\$ 1,294,366.14	\$ 0.00	\$ 0.00
15	Inland American Industrial Management LLC	\$ 330,313.55	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 2,164,658.81 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
16	Inland American Industrial Management LLC	\$ 2,164,658.81	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE

Prepared By: George L. Miller

Chapter 7 Trustee

*George L. Miller
8 Penn Center Suite 950
1628 John F. Kennedy Blvd.
Philadelphia, PA 19103*

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.