

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE: IH 1, Inc., et al.,)	
)	CASE NO. 09-10982 (PJW)
Debtors.)	
)	
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GEORGE L. MILLER,)	ADVERSARY NO. 10-52279-PJW
Chapter 7 Trustee,)	
)	
Plaintiff,)	
)	
v.)	
)	
SUN CAPITAL PARTNERS, INC.,)	JURY TRIAL DEMANDED
et al.,)	
)	
Defendants.)	

MEMORANDUM OPINION

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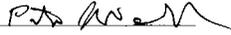
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Dated: April 8, 2013

WALSH, J. 

This ruling is with respect to Plaintiff's Motion Pursuant to Local Rule 5011-1 To Determine Core/Non-Core Status. (Doc. # 164.) For the reasons set forth below, I find that nine of the eleven counts are core matters.

Count I is labeled "FRAUDULENT TRANSFERS PURSUANT TO 11 USC §§544, 548, 550 and/or 6 Del. C. §§304 and 1305". I find that this Count is a core proceeding pursuant to 28 USC § 157(b) (2) (H) ("proceedings to determine, avoid, or recover fraudulent conveyances").

Count II is labeled "FRAUDULENT TRANSFERS PURSUANT TO 11 USC §§544, 548, 550 and 6 Del. C. §§1304 and 1305". I find that this Count is a core proceeding pursuant to 28 USC § 157(b) (2) (H) ("proceedings to determine, avoid, or recover fraudulent conveyances").

Count III is labeled "PREFERENTIAL TRANSFERS PURSUANT TO 11 USC §§547 and 550. I find that this Count is a core proceeding pursuant to 28 USC § 157(b) (2) (F) ("proceedings to determine, avoid, or recover preferences").

Count IV is labeled "RETURN OF POST-PETITION PAYMENTS". Presumably this Count invokes 11 USC § 549. I find that this Count is a core proceeding pursuant to 28 USC § 157(b) (2) (K) ("determinations of the validity, extent, or priority of liens").

Count V is labeled "RECHARACTERIZATION OF DEBT TO EQUITY AND RETURN OF PAYMENTS PURSUANT TO 11 USC §105(a)". Presumably this Count invokes 11 USC § 549. I find that this Count is a core proceeding pursuant to 28 USC § 157(b)(2)(K) ("determinations of the validity, extent, or priority of liens").

Count VI is labeled "EQUITABLE SUBORDINATION PURSUANT TO 11 USC §510(c)". I find that this Count is a core proceeding pursuant to 28 USC § 157(b)(2)(K) ("determinations of the validity, extent, or priority of liens").

Count VII is labeled "BREACH OF FIDUCIARY DUTY". I find this Count to be a non-core state law proceeding.

Count VIII is labeled "BREACH OF THE DUTY OF LOYALTY". I find this Count to be non-core state law proceeding.

Count IX is labeled "PREFERENTIAL TRANSFERS PURSUANT TO 11 USC §§547 and 550". I find that this Count is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(F) ("proceedings to determine, avoid, or recover preferences").

Count X is labeled "OBJECTION TO STIPULATION IN FINAL ORDER". I find that this Count is a core proceeding pursuant to 28 USC § 157(b)(2)(A) ("matters concerning the administration of the estate").

Count XI is labeled "DECLARATORY JUDGMENT PURSUANT TO 28 USC §§2201 and 1332". I find that this Count is a core proceeding

pursuant to 28 USC § 157(b) (2) (K) ("determinations of the validity, extent, or priority of liens").

SO ORDERED.