

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: J.E. BERKOWITZ L.P.

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Case No. 21-11028-BLS

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 Alfred T. Giuliano, 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:

Office of the Clerk
824 Market Street, 3rd Floor
Wilmington, DE 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 9:15 AM on 08/12/2026 in Courtroom 1, United States Courthouse, 824 Market Street, 6th Floor, 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: 06/30/2026

By: /s/ Alfred T. Giuliano

Trustee

Alfred T. Giuliano
2301 E. Evesham Road
Pavilion 800, Suite 210
Voorhees, NJ 08043
(856) 767-3000

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: J.E. BERKOWITZ L.P.

§ Case No. 21-11028-BLS

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Debtor(s)

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

<i>The Final Report shows receipts of :</i>	\$	389,537.09
<i>and approved disbursements of:</i>	\$	300,442.27
<i>leaving a balance on hand of¹:</i>	\$	89,094.82

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
SJC	SJC Onshore Direct Lending Funds III LP	155,107.16	155,107.16	131,691.13	23,416.03
SJC	SJC Offshore Master Fund LP	2,930.16	2,930.16	2,930.16	0.00
6	Carneys Point Township Sewerage Authority	66,787.54	0.00	0.00	0.00
29	HYG Financial Services, Inc.	7,000.00	0.00	0.00	0.00

Total to be paid to secured creditors:	\$	23,416.03
Remaining balance:	\$	65,678.79

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - A.T. Giuliano, P.C.	22,726.85	0.00	22,726.85

¹The 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.

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Expenses - A.T. Giuliano, P.C.	88.29	0.00	88.29
Attorney for Trustee, Expenses - Chipman Brown Cicero & Cole, LLP	80.39	0.00	80.39
Accountant for Trustee, Fees - Giuliano, Miller & Co., LLC	58,541.99	42,014.42	16,527.57
Accountant for Trustee, Expenses - Giuliano, Miller & Co., LLC	488.63	385.87	102.76
Bond Payments - International Sureties, Ltd	349.01	349.01	0.00
Other Chapter 7 Administrative Expenses - National Labor Relations Board, Region Four	68,169.92	0.00	13,702.75
Attorney for Trustee Fees (Other Firm) - Archer & Greiner PC	86,238.90	75,806.06	10,432.84
Attorney for Trustee Fees (Other Firm) - Chipman Brown Cicero & Cole, LLP	1,379.43	0.00	1,379.43
Attorney for Trustee Expenses (Other Firm) - Archer & Greiner PC	1,331.85	693.94	637.91
Other Professional's Fees - Kennedy Architectural Sales, LLC	36,823.25	36,823.25	0.00
Other Professional's Fees - Commercial Collection Consultants	1,120.00	1,120.00	0.00

Total to be paid for chapter 7 administrative expenses: \$ 65,678.79
 Remaining balance: \$ 0.00

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$549,989.44 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
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Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
32	State of New Jersey	229,000.00	0.00	0.00
33	Glen Wojnar (WARN)	0.00	0.00	0.00
33-2	Glen Wojnar (WARN)	69,214.64	0.00	0.00
34	Glen Wojnar	742.50	0.00	0.00
35	Barry Blumenfeld (WARN)	0.00	0.00	0.00
35-2	Barry Blumenfeld (WARN)	41,515.87	0.00	0.00
37	Internal Revenue Service	0.00	0.00	0.00
38	Matthew Williams	13,650.00	0.00	0.00
44	IUPAT District Council 21 Welfare Fund	43,002.19	0.00	0.00
45	IUPAT Industry Pension Fund	3,193.61	0.00	0.00
46	IUPAT Industry Pension Fund	6,126.40	0.00	0.00
50	City of Philadelphia/School District of Phila	38,095.74	0.00	0.00
54	IUPAT Industry Pension Fund	3,193.61	0.00	0.00
62	National Labor Relations Board, Region Four	102,254.88	0.00	0.00

Total to be paid for priority claims: \$ 0.00
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 \$10,956,474.99 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 Payments to Date	Proposed Payment
1	C. R. Laurence Co., Inc.	13,878.04	0.00	0.00
2	Ramapo Sales & Marketing, Inc.	70,001.32	0.00	0.00
3	Fastenal Company	92.07	0.00	0.00
4	Northern Composites, LLC	4,603.30	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	NETS Trailer Leasing of NJ, LLC	25,861.40	0.00	0.00
7	Curbell Plastics, Inc.	25,036.30	0.00	0.00
8	DXP Enterprises, Inc.	2,750.30	0.00	0.00
9	J & J Staffing Resources	3,733.97	0.00	0.00
10	Tustin Mechanical Services	1,982.89	0.00	0.00
11	Wood's Powr-Grip Co., Inc	1,638.52	0.00	0.00
12	Craneworks, Inc	5,811.46	0.00	0.00
13	All Metal Specialties, Inc.	7,459.36	0.00	0.00
14	Toyotalift Northeast, LLC	3,731.06	0.00	0.00
15	Uline	3,571.91	0.00	0.00
16	Accu Staffing Services	82,993.10	0.00	0.00
17	Homasote Company	10,966.80	0.00	0.00
18	Applied Industrial Technologies, Inc.	1,949.74	0.00	0.00
19	Industrial Sales Corporation	24,210.72	0.00	0.00
20	Laird Plastics	5,488.11	0.00	0.00
21	Sadev Architectural Glass Systems	25,081.84	0.00	0.00
22	Miller Truck Leasing	142,497.05	0.00	0.00
23	SouthernCarlson, Inc.	243.80	0.00	0.00
24	XPO LTL Freight	0.00	0.00	0.00
25	Larson Engineering, Inc.	24,640.00	0.00	0.00
26	Glass Coatings & Concepts	88,743.79	0.00	0.00
27	Eaise Snow Services, LLC	30,905.26	0.00	0.00
28	Vlrtual PM, LLC	3,840.00	0.00	0.00
29	HYG Financial Services, Inc.	2,872.75	0.00	0.00
30	HYG Financial Services, Inc.	0.00	0.00	0.00
30-2	HYG Financial Services, Inc.	17,283.17	0.00	0.00
31	ArcBest, inc.	1,573.73	0.00	0.00
36	FedEx Corporate Services, Inc.	1,395.99	0.00	0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
38	Matthew Williams	45,054.67	0.00	0.00
39	Solutia, Inc.	34,516.00	0.00	0.00
40	Advantage Analytical, LLC	7,825.00	0.00	0.00
41	Dell Financial Services, LLC	5,431.70	0.00	0.00
42	Euler Hermes agent for Walker Glass Co(CLCA000299)	18,287.90	0.00	0.00
43	CorePoint Networks	1,775.31	0.00	0.00
44	IUPAT District Council 21 Welfare Fund	81,005.21	0.00	0.00
45	IUPAT Industry Pension Fund	381,440.39	0.00	0.00
46	IUPAT Industry Pension Fund	9,878.01	0.00	0.00
47	Forel North America, Inc.	3,186.79	0.00	0.00
48	Shingle and Gibb Automation	1,223.63	0.00	0.00
49	Priority Rental, LLC	31,208.70	0.00	0.00
51	SharpLink Staffing, LLC	40,894.71	0.00	0.00
52	Xpedite Services, LLC	10,700.00	0.00	0.00
53	Harmon, Inc.	256,475.00	0.00	0.00
54	IUPAT Industry Pension Fund	381,440.39	0.00	0.00
55	The Norwood Company	1,000,000.00	0.00	0.00
56	Compressed Air Equipment	14,188.53	0.00	0.00
57	STAG Industrial Holdings, LLC	2,300,886.03	0.00	0.00
58	Garmar Industries, Inc.	266,210.82	0.00	0.00
59	Kawneer Company, Inc.	430,008.45	0.00	0.00
60	SFP ML I, LLC, SFP ML II, LLC & SFP ML III, LLC	5,000,000.00	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 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 Payments to Date	Proposed Payment
61	Liberty/Comcast 1701 JFK Boulevard, L.P.	0.00	0.00	0.00

Total to be paid for tardily filed general unsecured claims: \$ 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:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00

Prepared By: /s/ Alfred T. Giuliano
 Trustee

Alfred T. Giuliano
 2301 E. Evesham Road
 Pavilion 800, Suite 210
 Voorhees, NJ 08043
 (856) 767-3000

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.