

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: PREFERRED COMMUNICATION
SYSTEMS INCORPORATED

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Case No. 21-11082- CTG

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:

Clerk of the Court
824 North Market St.
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 3:00 PM on 06/04/2026 in Courtroom 7, 3rd Floor, United States Courthouse Courthouse, 824 North Market St., 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: 05/04/2026

By: /s/ George L. Miller

Trustee

George L. Miller
1628 John F. Kennedy Blvd.
Suite 950
Philadelphia, PA 19103
(215) 561-0950

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In re: PREFERRED COMMUNICATION § Case No. 21-11082- CTG
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Debtor(s)

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

The Final Report shows receipts of : \$ 1,098,424.92
and approved disbursements of: \$ 425,972.76
leaving a balance on hand of¹: \$ 672,452.16

Claims of secured creditors will be paid as follows:

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

Total to be paid to secured creditors: \$ 0.00
 Remaining balance: \$ 672,452.16

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 - George L. Miller	56,202.75	0.00	56,202.75
Trustee, Expenses - George L. Miller	248.37	0.00	248.37
Accountant for Trustee, Fees - Miller Coffey Tate LLP	39,548.50	0.00	39,548.50
Accountant for Trustee, Expenses - Miller Coffey Tate LLP	145.54	0.00	145.54
Attorney for Trustee Fees (Other Firm) - Ciardi Ciardi & Astin	31,570.00	29,515.00	2,055.00
Attorney for Trustee Expenses (Other Firm) - Ciardi Ciardi & Astin	1,481.04	1,357.84	123.20

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.

Total to be paid for chapter 7 administrative expenses: \$ 98,323.36
 Remaining balance: \$ 574,128.80

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: \$ 574,128.80

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$413,669.74 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
IRS	Internal Revenue Service	353,212.86	353,212.86	0.00
5P	Michael Scott	13,650.00	0.00	13,650.00
37p	Michael Judy	13,650.00	0.00	13,650.00
39B	James R. Bell	13,650.00	0.00	13,650.00
47P	Kevin Shaffer	13,650.00	0.00	13,650.00
60P	Internal Revenue Service	0.00	0.00	0.00
FICAER -P	Internal Revenue Service - EFTPS - 941	3,385.20	0.00	3,385.20
FUTA	Internal Revenue Service - EFTPS - 940	1,680.00	0.00	1,680.00
MEDIE R-P	Internal Revenue Service - EFTPS - 941	791.68	0.00	791.68

Total to be paid for priority claims: \$ 60,456.88
 Remaining balance: \$ 513,671.92

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 \$2,022,291.54 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 25.4 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	FisherBroyles, LLP	14,581.48	0.00	3,703.77
5U	Michael Scott	26,350.00	0.00	6,693.02
6	Linda S. Allen	949.77	0.00	241.25
32	J. Barclay Knapp	592,475.56	0.00	150,491.68
33	Carole L. Downs	493,338.00	0.00	125,310.26
34	Roman Kikta	324,800.00	0.00	82,500.79
36	Plaintiffs in Agar v. Judy, C.A. No. 9541-VCL, Del	0.00	0.00	0.00
37u1	Michael Judy	23,850.00	0.00	6,058.03
37u2	Michael Judy	45,099.50	0.00	11,455.48
39A	James R. Bell	1,350.00	0.00	342.91
47U	Kevin Shaffer	1,350.00	0.00	342.91
51	David Carickhoff, Ch. 7 Trustee of PSI	0.00	0.00	0.00
52	O'Kelly & O'Rourke LLC	494,100.37	0.00	125,503.91
58	Arthur A. Johnson and Patricia L. Johnson	0.00	0.00	0.00
FICAER-U	Internal Revenue Service - EFTPS - 941	3,279.80	0.00	833.08
MEDIE R-U	Internal Revenue Service - EFTPS - 941	767.06	0.00	194.83

Total to be paid for timely general unsecured claims:	\$	513,671.92
Remaining balance:	\$	<u>0.00</u>

Tardily filed claims of general (unsecured) creditors totaling \$78,177.70 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
59	Michael Scott	78,177.70	0.00	0.00
60U-1	Internal Revenue Service	0.00	0.00	0.00
60U-2	Internal Revenue Service	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/ George L. Miller

Trustee

George L. Miller
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Suite 950
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(215) 561-0950

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.