

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: CAPSULE INTERNATIONAL HOLDINGS LLC, § Case No. 13-13281-BLS
Constar International Holdings, LLC §
f/k/a Constar International Holdings §
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 (DE), 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 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 09:30am on 05/09/2023 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: 04/11/2023 By: /s/ Alfred T. Giuliano
Trustee

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

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In re: CAPSULE INTERNATIONAL HOLDINGS LLC, § Case No. 13-13281-BLS
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**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of \$ 874,316.02
and approved disbursements of \$ 43,095.20
leaving a balance on hand of ¹ \$ 831,220.82

Balance on hand: \$ 831,220.82

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	WC Works, Inc.	0.00	0.00	0.00	0.00
66	Mecklenberg County Tax Collector	85,054.08	0.00	0.00	0.00
95	Harford County Government	0.00	0.00	0.00	0.00
225	The Travelers Indemnity Company	75,000.00	0.00	0.00	0.00
225	The Travelers Indemnity Company	0.00	0.00	0.00	0.00
252	AIG Specialty Insurance Company	0.00	0.00	0.00	0.00
301	Mecklenburg County Tax Collector	27,241.88	0.00	0.00	0.00
353	UL DQS, Inc.	11,271.67	0.00	0.00	0.00
402	Glenda Jackson	0.00	0.00	0.00	0.00
411	Thermal Care, Inc.	1,250.00	0.00	0.00	0.00
424	WC Works, Inc.	1,786.30	0.00	0.00	0.00
515	Carrolle E. Mills	88.10	0.00	0.00	0.00

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.

532	WC Works, Inc.	1,786.30	0.00	0.00	0.00
549	Zurich American Insurance Company	0.00	0.00	0.00	0.00
558	Wells Fargo Capital Finance, LLC	0.00	0.00	0.00	0.00
600	Charlotte Mecklenburg County NC	93,353.51	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00
Remaining balance: \$ 831,220.82

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.	46,965.80	0.00	46,965.80
Trustee, Expenses - A. T. Giuliano, P.C.	347.81	0.00	347.81
Attorney for Trustee, Fees - ASK LLP	0.00	0.00	0.00
Attorney for Trustee, Expenses - ASK LLP	0.00	0.00	0.00
Accountant for Trustee, Fees - Giuliano, Miller & Co., LLC	10,854.50	0.00	10,854.50
Accountant for Trustee, Expenses - Giuliano, Miller & Co., LLC	75.50	0.00	75.50
Fees, United States Trustee	650.00	0.00	650.00
Other Expenses: C. Marino, Inc.	1,250.00	1,250.00	0.00
Attorney for Trustee Fees - Archer & Greiner, PC	73,552.50	8,372.50	65,180.00
Attorney for Trustee Expenses - Archer & Greiner, PC	1,100.36	805.78	294.58
Other Expenses: Hill Archive	3,109.99	3,109.99	0.00
Other Expenses: International Sureties, Ltd	1,270.32	1,270.32	0.00

Total to be paid for chapter 7 administration expenses: \$ 124,368.19
Remaining balance: \$ 706,852.63

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other Fees: ASK LLP	0.00	0.00	0.00
Other Expenses: AA Electric, Inc.	0.00	0.00	0.00
Other Fees: Alvarez & Marsal North America LLC	24,160.00	0.00	17,065.78

Other Fees: BDO USA, LLP	0.00	0.00	0.00
Other Fees: Bayard, P.A.	126,188.54	0.00	89,135.16
Other Fees: Brown Rudnick, LLP	466,108.64	0.00	329,242.80
Other Fees: Ciardi Ciardi & Astin	4,902.50	0.00	3,462.95
Other Fees: Dechert, LLP	0.00	0.00	0.00
Other Fees: Diamond McCarthy, LLC	0.00	0.00	0.00
Other Fees: Forman Holt Eliades & Youngman, LLC	0.00	0.00	0.00
Other Fees: Gellert Scali Busenkell & Brown, LLC	49,142.60	0.00	34,712.61
Other Fees: Lincoln Partners Advisors, LLC	0.00	0.00	0.00
Other Fees: Prime Clerk LLC	0.00	0.00	0.00
Other Fees: Prime Clerk LLC, a Kroll Business	61,521.55	0.00	43,456.67
Other Fees: Young Conaway Stargatt & Taylor, LLP	0.00	0.00	0.00
Other Expenses: ASK LLP	0.00	0.00	0.00
Other Expenses: Advanced Pneumatics Co., Inc.	0.00	0.00	0.00
Other Expenses: Alps Incorporated	0.00	0.00	0.00
Other Expenses: Alvarez & Marsal North America LLC	134.67	0.00	95.13
Other Expenses: Applied Adhesives	0.00	0.00	0.00
Other Expenses: Astradyne Limited	0.00	0.00	0.00
Other Expenses: B.K.L. Freight Service Ltd.	0.00	0.00	0.00
Other Expenses: BDO USA, LLP	0.00	0.00	0.00
Other Expenses: BMC Group VDR, LLC	0.00	0.00	0.00
Other Expenses: Bayard, P.A.	1,517.20	0.00	1,071.70
Other Expenses: Belmonte Park Environment	2,518.00	0.00	1,778.63
Other Expenses: Biehle Systems, Incorporated	0.00	0.00	0.00
Other Expenses: Brown Rudnick, LLP	1,606.44	0.00	1,134.73
Other Expenses: COSA Xentaur Corporation	0.00	0.00	0.00
Other Expenses: Castlecon Projects, LTD	0.00	0.00	0.00
Other Expenses: Charlotte Mecklenburg County NC	0.00	0.00	0.00
Other Expenses: Chemtek Research Ltd	0.00	0.00	0.00
Other Expenses: Chicago Mold Engineering Co., Inc.	0.00	0.00	0.00
Other Expenses: Ciardi Ciardi & Astin	30.34	0.00	21.43
Other Expenses: Crescent Electric Supply	0.00	0.00	0.00
Other Expenses: Davar Services, Inc.	0.00	0.00	0.00

Other Expenses: Dechert, LLP	0.00	0.00	0.00
Other Expenses: Denton Spring Water Co.	26.00	0.00	18.37
Other Expenses: Diamond McCarthy, LLC	0.00	0.00	0.00
Other Expenses: Dunn & Bradstreet	0.00	0.00	0.00
Other Expenses: E5 Andre Zalkin et Cie	0.00	0.00	0.00
Other Expenses: East Coast Flooring Limited	0.00	0.00	0.00
Other Expenses: Fastenal Company, Inc.	15,935.55	0.00	11,256.31
Other Expenses: First Fix Industrial Supplies	0.00	0.00	0.00
Other Expenses: Foremost Machine Builders, Inc.	828.00	0.00	584.87
Other Expenses: Forman Holt Eliades & Youngman, LLC	0.00	0.00	0.00
Other Expenses: Gellert Scali Busenkell & Brown, LLC	11.00	0.00	7.77
Other Expenses: Globetech International, Ltd	0.00	0.00	0.00
Other Expenses: Good Travel Hull	0.00	0.00	0.00
Other Expenses: Harrell Industries, Inc.	0.00	0.00	0.00
Other Expenses: Hexagon Metrology, Inc.	0.00	0.00	0.00
Other Expenses: High Tech Tool, LLC	0.00	0.00	0.00
Other Expenses: John Gay t/a J. Rev	0.00	0.00	0.00
Other Expenses: Kase Equipment	0.00	0.00	0.00
Other Expenses: LPR-La Palette Rouge GB Ltd	0.00	0.00	0.00
Other Expenses: Lectro Engineering Co.	0.00	0.00	0.00
Other Expenses: Life Insurance Company of North America	91,346.28	0.00	64,523.81
Other Expenses: Lincoln Partners Advisors, LLC	0.00	0.00	0.00
Other Expenses: Luisa Alvarez	0.00	0.00	0.00
Other Expenses: MSC Industrial Supply Co.	0.00	0.00	0.00
Other Expenses: Marsh USA, Inc.	0.00	0.00	0.00
Other Expenses: Medoc, Ltd	0.00	0.00	0.00
Other Expenses: Meyer Laboratory, Inc.	0.00	0.00	0.00
Other Expenses: Motor & Gear Engineering	0.00	0.00	0.00
Other Expenses: New York State Dept. of Tax & Finance	0.00	0.00	0.00
Other Expenses: Northern Safety Co., Inc.	0.00	0.00	0.00
Other Expenses: Operational Solutions, Inc.	0.00	0.00	0.00
Other Expenses: Orion Energy Systems, Inc.	0.00	0.00	0.00

Other Expenses: Pension Benefit Guaranty Corporation	138,351.00	0.00	97,726.30
Other Expenses: Pioneer Funding Group II, LLC	0.00	0.00	0.00
Other Expenses: Printpack, Inc.	0.00	0.00	0.00
Other Expenses: Producers Gas Sales, Inc.	0.00	0.00	0.00
Other Expenses: Quad Illinois	0.00	0.00	0.00
Other Expenses: R. A. Walton & Co., Inc.	0.00	0.00	0.00
Other Expenses: Ram Industrial Services, LLC	0.00	0.00	0.00
Other Expenses: Ryan, LLC	0.00	0.00	0.00
Other Expenses: Sonar Credit Partners III, LLC	0.00	0.00	0.00
Other Expenses: Southern Heat Corp.	0.00	0.00	0.00
Other Expenses: Southern States Packaging Company	0.00	0.00	0.00
Other Expenses: Tennessee Department of Revenue	0.00	0.00	0.00
Other Expenses: Texas Comptroller of Public Accounts	0.00	0.00	0.00
Other Expenses: Verizon Communications Inc.	15,245.22	0.00	10,768.69
Other Expenses: WC Works, Inc.	0.00	0.00	0.00
Other Expenses: Waste Management - RMC	1,116.87	0.00	788.92
Other Expenses: Wells Fargo Capital Finance, LLC	0.00	0.00	0.00
Other Expenses: Wentworth Mold, Inc.	0.00	0.00	0.00
Other Expenses: William Schindel	0.00	0.00	0.00
Other Expenses: Wince Welding Supply, Inc.	0.00	0.00	0.00
Other Expenses: Woodcock Washburn LLP	0.00	0.00	0.00
Other Expenses: Young Conaway Stargatt & Taylor, LLP	0.00	0.00	0.00
Other Expenses: Zurich American Insurance Company	0.00	0.00	0.00

Total to be paid for prior chapter administrative expenses: \$ 706,852.63
Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$1,453,642.02 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
1	WC Works, Inc.	0.00	0.00	0.00
2	HR Synergistics, Inc.	0.00	0.00	0.00
20	Fullton County Tax Commissioner	157,653.63	0.00	0.00
273	Pennsylvania Department of Revenue	2.00	0.00	0.00
334	Joseph O. Walker	16,800.00	0.00	0.00
341	Murrell H. Hurst	79.94	0.00	0.00
343	Jimmie Dale Stark	0.00	0.00	0.00
346	Thomas Williams	0.00	0.00	0.00
349	James R. Smiddy	2,644.00	0.00	0.00
354	Gloria D. Penrod	0.00	0.00	0.00
360	Bennie Pruett	0.00	0.00	0.00
371	Vincent E. Barrett	59,320.00	0.00	0.00
374	Allen J. Gibson	0.00	0.00	0.00
376	Jackie Madison	0.00	0.00	0.00
377	Barry R. Sanders	0.00	0.00	0.00
382	Sandra Sheets	112.16	0.00	0.00
384	Ohio Bureau of Workers' Compensation	55,853.17	0.00	0.00
385	Joyce Mullis	397.83	0.00	0.00
399	Karl F. Goetz	464.00	0.00	0.00
401	Barbara Hamm	0.00	0.00	0.00
404	John Staggers	100,000.00	0.00	0.00
405	Luis Fernandez	0.00	0.00	0.00
406	Beverly Webster	0.00	0.00	0.00
407	Willard E. Shaw	76,000.00	0.00	0.00
408	Luis A. Villanueva	0.00	0.00	0.00
409	Dorothy L. Huggins	0.00	0.00	0.00
424	WC Works, Inc.	0.00	0.00	0.00
425	Dale E. Taitt	0.00	0.00	0.00

430	Joyce Helmick	57.32	0.00	0.00
437	Pension Benefit Guaranty Corporation	0.00	0.00	0.00
445	Pension Benefit Guaranty Corporation	538,960.00	0.00	0.00
450	Igor Muradyan	108,000.00	0.00	0.00
454	Tempotech, Ltd	2,847.93	0.00	0.00
457	Pension Benefit Guaranty Corporation	0.00	0.00	0.00
493	Artie E. Setty	2,700.00	0.00	0.00
498	Victor M. Davila	233.33	0.00	0.00
502	Bernard E. Moser	666.00	0.00	0.00
504	Bernard E. Moser	20,606.70	0.00	0.00
506	Bernard E. Moser	1,267.20	0.00	0.00
513	William L. Fike	174.33	0.00	0.00
514	Mattie M. Threatt	58.52	0.00	0.00
515	Carrolle E. Mills	0.00	0.00	0.00
518	David Wayne Hartline, Sr.	0.00	0.00	0.00
523	Maria Wisniowiecki	147.00	0.00	0.00
525	Kenneth Dudley	0.00	0.00	0.00
528	Andrews and Staff Force, Inc.	0.00	0.00	0.00
532	WC Works, Inc.	0.00	0.00	0.00
534	United States Department of Labor-EBSA	0.00	0.00	0.00
570	Luisa Alvarez	0.00	0.00	0.00
584	Shamim M. Khan	0.00	0.00	0.00
586	Rachel Richter	3,009.60	0.00	0.00
588	Wayne Brooks	50,000.00	0.00	0.00
591	Gary St. Pierre, Jr.	0.00	0.00	0.00
592	Marvine Shomaker	94.50	0.00	0.00
594	Zelma L. Beavers	0.00	0.00	0.00
595	James Merritt	10,000.00	0.00	0.00
615	Life Insurance Company of North America	66,453.55	0.00	0.00
630	Tennessee Department of Revenue	5,348.57	0.00	0.00
659	Robert Lee Snyder	0.00	0.00	0.00
661P	South Carolina Department of Revenue	2,172.12	0.00	0.00
664	Luvada Polk	90.18	0.00	0.00

666	Kathy Wms. Shackelford	12,500.00	0.00	0.00
667	Mississippi Dept. of Employment Security	6.13	0.00	0.00
669	Lynda Kay Brooker	616.20	0.00	0.00
670	Thomas P. Sierra	0.00	0.00	0.00
674	Comptroller of Maryland	1,173.00	0.00	0.00
683	William L. Fike	158.67	0.00	0.00
692	Betty Joyce Neely	225.55	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 \$ 61,054,667.98 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
7	MSC Industrial Supply Co.	0.00	0.00	0.00
8	MSC Industrial Supply Co.	94.50	0.00	0.00
9	MSC Industrial Supply Co.	0.00	0.00	0.00
12	Baker Tilly Virchow Krause, LLP	34,153.83	0.00	0.00
14	M & M Cleaning Services, Inc.	1,849.02	0.00	0.00
17	Novatec, Inc.	9,959.75	0.00	0.00
18	R. J. Hammond Company	5,550.00	0.00	0.00
19	The King Group, Inc.	605.77	0.00	0.00
24	Mailender Incorporated	2,487.18	0.00	0.00
25	Everclean Cleaning Service, Inc.	1,547.20	0.00	0.00
26	NEA Electric, Inc.	0.00	0.00	0.00
27	Cintas First Aid	524.55	0.00	0.00
33	Clear Rate Communications, Inc.	539.52	0.00	0.00
34	Gallaway Safety & Supply	688.09	0.00	0.00
37	Ohio Transmission Corporation	2,700.24	0.00	0.00
41	Kinsley Construction, Inc.	97,190.00	0.00	0.00

44	Claim Docketed in Error	0.00	0.00	0.00
47	Zurich American Insurance Company	0.00	0.00	0.00
48	ChemTreat, Incorporated	42,782.33	0.00	0.00
50	Harrell Industries, Inc.	1,783.40	0.00	0.00
51	Claim Docketed in Error	0.00	0.00	0.00
54	ARD Trucking Company, Inc.	710.83	0.00	0.00
55	Project Construction Company	1,050.55	0.00	0.00
56	Aldinger Company	664.72	0.00	0.00
57	Air Logic Power Systems, LLC	25,314.66	0.00	0.00
58	United Telephone Company of Ohio	2,479.27	0.00	0.00
59	Advanced Manufacturing Technology for Bottles, Inc.	1,400.00	0.00	0.00
63	Quest Diagnostics Clinical Laboratories, Inc.	771.20	0.00	0.00
66	Mecklenberg County Tax Collector	0.00	0.00	0.00
67	NEA Electric, Inc.	14,310.00	0.00	0.00
70	Medix Staffing Solutions, Inc.	0.00	0.00	0.00
72	LPR-La Palette Rouge GB Ltd	0.00	0.00	0.00
73	Dwayne C. Jones Contracting, Inc.	1,471.25	0.00	0.00
76	Industrial Repair Service, Inc.	605.00	0.00	0.00
77	Reliant Energy Retail Services, LLC	69,534.67	0.00	0.00
78	Gallaway Safety & Supply	52.61	0.00	0.00
79	Wolf Brothers Carpet and Furniture Cleaning, Inc.	401.00	0.00	0.00
80	K & K Machine Shop, Inc.	10,180.00	0.00	0.00
83	NMHG Financial Services, Inc.	1,805,231.97	0.00	0.00
89	Withers Tool, Die & Mfg Co., Inc.	2,342.00	0.00	0.00
92	Rite Hite Company, LLC	23,865.65	0.00	0.00
96	Gas Technology Institute	967.50	0.00	0.00
97	Claim Docketed in Error	0.00	0.00	0.00
98	Wentworth Mold, Inc.	99,504.75	0.00	0.00
99	Mt. Eaton Pallet, Ltd.	10,364.70	0.00	0.00
102	Crown Equipment Corporation	1,929.05	0.00	0.00
104	Motor & Gear Engineering	5,245.00	0.00	0.00
110	Staples, Inc.	21,708.25	0.00	0.00

115	Patton's Inc.	4,633.72	0.00	0.00
117	Biehle Systems, Incorporated	1,750.00	0.00	0.00
118	Chicago Mold Engineering Co., Inc.	2,675.00	0.00	0.00
122	Wentworth Mold, Inc.	0.00	0.00	0.00
125	R. A. Walton & Co., Inc.	3,170.00	0.00	0.00
128	G. A. G. industries	15,738.12	0.00	0.00
140	State Line Lighting, Inc.	5,067.41	0.00	0.00
141	Fritz-Rumer-Cooke Co., Inc.	7,606.20	0.00	0.00
144	Mellor Tops Maintenance, Ltd	1,607.56	0.00	0.00
146	B & H Labeling Systems Co.	1,176.50	0.00	0.00
147	Mayfly Environmental, LLC	9,565.00	0.00	0.00
153	American Hose & Hardware	5,508.03	0.00	0.00
168	Northern Safety Co., Inc.	0.00	0.00	0.00
175	Ohio Industrial Filter Products	0.00	0.00	0.00
199	Pioneer Funding Group II, LLC	1,467.75	0.00	0.00
209	Claim Docketed in Error	0.00	0.00	0.00
245	Operational Solutions, Inc.	18,125.00	0.00	0.00
252	AIG Specialty Insurance Company	7,388.79	0.00	0.00
256	Ram Industrial Services, LLC	25,172.14	0.00	0.00
259	Claim Docketed in Error	0.00	0.00	0.00
275	John Gay t/a J. Rev	276.00	0.00	0.00
280	Medix Staffing Solutions, Inc.	11,787.39	0.00	0.00
281	InterCall, Inc.	3,415.21	0.00	0.00
288	Clean Venture, Inc.	2,785.50	0.00	0.00
292	Ram Industrial Services, LLC	0.00	0.00	0.00
294	Donald Bowers	2,837.64	0.00	0.00
297	Northern Safety Co., Inc.	12,272.01	0.00	0.00
298	Motion Industries	10,359.26	0.00	0.00
299	Allied Electronics, Inc.	1,500.69	0.00	0.00
300	Zep Sales & Services	15,769.01	0.00	0.00
302	AT&T Corp	0.00	0.00	0.00
303	R & D Tool and Engineering Company	87,650.00	0.00	0.00
305	Heritage-Crystal Clean, LLC	13,688.86	0.00	0.00

308	Harford County Government	0.00	0.00	0.00
309	Nalco Company	4,740.00	0.00	0.00
310	BMC Group VDR, LLC	13,917.65	0.00	0.00
316	International Paper Credit	79,676.08	0.00	0.00
321	Steiner Electric Company	2,007.75	0.00	0.00
323	Integrays Energy Services-Natural Gas LLC	10,228.86	0.00	0.00
325	American Express Travel Related Services	7,789.04	0.00	0.00
328	Southwestern Bell Telephone Company	4,244.69	0.00	0.00
330	Richard L. Baker	5,391.00	0.00	0.00
332	The King Group, Inc.	352.23	0.00	0.00
333	James R. Harper	0.00	0.00	0.00
335	Carol J. Parker	48.00	0.00	0.00
337	Steven Lamb	0.00	0.00	0.00
338	J. A. King & Co., LLC	929.49	0.00	0.00
339	Franklin LC	12,000.00	0.00	0.00
340	Board of Public Utilities	105,321.44	0.00	0.00
342	Franklin D. Watson	0.00	0.00	0.00
344	Central Ohio Paper & Pack	1,166.64	0.00	0.00
347	Walter R. Payne	180.62	0.00	0.00
348	Midwest Air Parts, Inc.	966.00	0.00	0.00
351	Garber Scale Co.	390.63	0.00	0.00
352	G. B. Services	6,360.98	0.00	0.00
353	UL DQS, Inc.	0.00	0.00	0.00
355	Frank W. Focht	0.00	0.00	0.00
356	Salina Vortex Corp	0.00	0.00	0.00
357	Packaged Systems, Inc.	725.66	0.00	0.00
358	J. P. Plant Hire, LTD	0.00	0.00	0.00
359	Robin Annette Baker	5,391.00	0.00	0.00
366	Penn-Air & Hydraulics	272.70	0.00	0.00
369	Thermal Corporation	304.48	0.00	0.00
370	Tatum Ohmer	0.00	0.00	0.00
372	Trane US, Inc.	111,581.54	0.00	0.00
373	Bruce H. Morrison	508.00	0.00	0.00

375	Fremont Company	0.00	0.00	0.00
378	Water Event	303.10	0.00	0.00
379	James L. Vaught	75.70	0.00	0.00
381	The Marlin Company	610.46	0.00	0.00
383	Quad Illinois	201.06	0.00	0.00
386	Bemis Company, Inc.	10,216.90	0.00	0.00
387	Infinite Energy	7,496.65	0.00	0.00
389	Larry Lee Vilfer	178.92	0.00	0.00
390	Paperclip Promotions, LLC	17,800.33	0.00	0.00
391	Willie E. Beverly	200,000.00	0.00	0.00
392	Suan Adkison	0.00	0.00	0.00
393	Bailey Gentry	50,000.00	0.00	0.00
394	Ohio Transmission Corporation	2,700.24	0.00	0.00
396	Northern Safety Co., Inc.	12,272.01	0.00	0.00
397	Voss Equipment, Inc.	754.91	0.00	0.00
398	Willie Mae Crawford	0.00	0.00	0.00
400	Galbraith Laboratories	1,472.00	0.00	0.00
402	Glenda Jackson	0.00	0.00	0.00
403	Mecmesin Corporation	1,585.00	0.00	0.00
410	Paul R. Toth	681.38	0.00	0.00
411	Thermal Care, Inc.	1,250.00	0.00	0.00
413	Peachtree Breakroom Services, Inc.	593.88	0.00	0.00
415	Black Box Corporation	578.36	0.00	0.00
416	Charlotte Simmons	0.00	0.00	0.00
418	OneNeck IT Services Corporation	142,800.36	0.00	0.00
419	Hy-Tek Material Handling, Inc.	2,022.87	0.00	0.00
423	Southern States Packaging Company	50,700.00	0.00	0.00
426	Cytec Systems UK Limited	9,409.94	0.00	0.00
427	Dell Marketing, L.P.	9,872.23	0.00	0.00
428	Wilbert Denoyer	4,038.55	0.00	0.00
429	Endoline Machinery Ltd	0.00	0.00	0.00
432	Marianne Shriver	233.00	0.00	0.00
433	Shannon & Wilson, Inc.	17,795.23	0.00	0.00

439	Claim Docketed in Error	0.00	0.00	0.00
444	Claim Docketed in Error	0.00	0.00	0.00
445	Pension Benefit Guaranty Corporation	3,300,699.00	0.00	0.00
451	Connell Industries, Inc.	28,455.00	0.00	0.00
452	Margaret E. Schoen	0.00	0.00	0.00
457	Pension Benefit Guaranty Corporation	52,300,000.00	0.00	0.00
469	Good Travel	1,645.34	0.00	0.00
470	Daisy Rivera	0.00	0.00	0.00
474	Avidty IP Limited	606.79	0.00	0.00
477	Good Travel Hull	4,127.72	0.00	0.00
484	Blow Mold Services, Inc.	15,800.00	0.00	0.00
485	Chheng Sitha	0.00	0.00	0.00
486	Claim Docketed in Error	0.00	0.00	0.00
487	Larry L. Green	0.00	0.00	0.00
488	Claim Docketed in Error	0.00	0.00	0.00
489	Producers Gas Sales, Inc.	0.00	0.00	0.00
507	Health Advocate, Inc.	1,404.20	0.00	0.00
509	James L. Blubaugh	63,274.50	0.00	0.00
510	Crown Cork & Seal USA, Inc.	8,611.94	0.00	0.00
512	Petrolink USA, LLC	2,340.80	0.00	0.00
516	Steve Bradford	21,569.50	0.00	0.00
517	Frank N. Brackett	0.00	0.00	0.00
519	Crown Cork & Seal USA, Inc.	5,258.10	0.00	0.00
520	Verizon	10,216.09	0.00	0.00
524	Richard Evans	0.00	0.00	0.00
526	Don A. Owens	0.00	0.00	0.00
527	NEA Electric, Inc.	14,310.00	0.00	0.00
528	Andrews and Staff Force, Inc.	58,704.42	0.00	0.00
540	HR Synergistics, Inc.	118,771.75	0.00	0.00
544	Dunn & Bradstreet	0.00	0.00	0.00
547	Eastern Lift Truck Company, Inc.	8,713.50	0.00	0.00
548	BellSouth Telecommunications, Inc.	1,577.37	0.00	0.00
549	Zurich American Insurance Company	0.00	0.00	0.00

552	The Tharpe Company, Inc.	13,548.40	0.00	0.00
555	Cornerstone Relocation Group LLC	5,000.00	0.00	0.00
577	VICI Precision Sampling, Inc.	378.82	0.00	0.00
580	Carolyn White	0.00	0.00	0.00
581	AT&T Corp	14,579.41	0.00	0.00
587	Smith Transport, Inc.	17,347.74	0.00	0.00
596	Nicor Gas	35,374.02	0.00	0.00
599	Crystal Springs Water Co.	220.67	0.00	0.00
601	Joe M. Beeson	78,000.00	0.00	0.00
602	Claim Docketed in Error	0.00	0.00	0.00
607	Dunn & Bradstreet	0.00	0.00	0.00
610	Hasco-Internorm Limited	2,263.20	0.00	0.00
614	OneNeck IT Services Corporation	814,914.36	0.00	0.00
621	RNA Precision, Inc.	2,922.00	0.00	0.00
622	WC Works, Inc.	32,374.20	0.00	0.00
624	Chempoint.Com, Inc.	4,500.00	0.00	0.00
626	Sigma-Aldrich, Inc.	305.76	0.00	0.00
636	K & K Machine Shop, Inc.	9,720.00	0.00	0.00
637	AF U.S.A., Inc.	10,633.00	0.00	0.00
638	M. Holland Company	22,500.00	0.00	0.00
639	Baker Tilly Virchow Krause, LLP	18,488.00	0.00	0.00
640	R. J. Hammond Company, Inc.	5,550.00	0.00	0.00
641	Nisbet Oil Company	935.25	0.00	0.00
642	Pierre Rand	0.00	0.00	0.00
643	Petri Electric, Inc.	7,792.00	0.00	0.00
644	Richard I. Babcock	0.00	0.00	0.00
645	Gloria Williams	0.00	0.00	0.00
646	Gerardo Valdes	0.00	0.00	0.00
647	Linda Gale Davis Ambuhl	0.00	0.00	0.00
648	Emmerson Doors, Ltd.	4,165.20	0.00	0.00
649	Shirley M. Overbey	0.00	0.00	0.00
650	Hexagon Metrology, Inc.	0.00	0.00	0.00
651	Baltimore Gas and Electric Co.	0.00	0.00	0.00

652	Baltimore Gas and Electric Co.	0.00	0.00	0.00
653	James C. Herman	136.69	0.00	0.00
654	Thomas R. DiMichele	5,000.00	0.00	0.00
655	Edward E. Cartwright	0.00	0.00	0.00
656	Piedmont Natural Gas Company of NC	9,990.14	0.00	0.00
657	Advanced Manufacturing Technology for Bottles, Inc.	1,400.00	0.00	0.00
658	John Lesniowski	0.00	0.00	0.00
660	Jean Curtis (widow of Dennis L. Curtis)	0.00	0.00	0.00
662	Hilda Nix	0.00	0.00	0.00
663	Willis Hise	0.00	0.00	0.00
665	Earl Dean Congdon	153.64	0.00	0.00
668	Earl Renieck Strine (James P. Strine)	62.46	0.00	0.00
671	American Express Travel Related Services Co.	34.75	0.00	0.00
672	Aoki Laboratory America, Inc.	58,329.70	0.00	0.00
673	Norman Oliver Thomas	0.00	0.00	0.00
675	Marie Hawkins	0.00	0.00	0.00
676	American Express Travel Related Services Co.	3,135.00	0.00	0.00
677	American Express Travel Related Services Co.	8,162.97	0.00	0.00
678	Annette Linn	0.00	0.00	0.00
679	Sing Bouapha	0.00	0.00	0.00
680	Southwestern Bell Telephone Company	3,681.27	0.00	0.00
681	BellSouth Telecommunications, Inc.	273.46	0.00	0.00
682	Lois Fields	167.92	0.00	0.00
684	AT&T Corp.	286,180.28	0.00	0.00
685	Aon Corporation	82,363.58	0.00	0.00
686	James Lynn Gregory	0.00	0.00	0.00
687	Gabriela Sanchez	0.00	0.00	0.00
688	United Oil Company, Inc.	15,684.96	0.00	0.00
689	Crown Cork & Seal USA, Inc.	16,622.75	0.00	0.00
691	Texas Comptroller of Public Accounts	0.00	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
None				

Total to be paid for tardy 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 \$ 3,264.50 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
661U	South Carolina Department of Revenue	3,182.50	0.00	0.00
674	Comptroller of Maryland	82.00	0.00	0.00

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

Prepared By: /s/Alfred T. Giuliano, Trustee (DE)

Trustee

Alfred T. Giuliano, Trustee (DE)
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.