

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: ARCTIC EASE, LLC

§ Case No. 14-10333-BLS

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Debtor(s)

**NOTICE OF AMENDED 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 01:00pm on 09/19/2019 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: 08/15/2019

By: /s/ Alfred T. Giuliano

Trustee

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

**UNITED STATES BANKRUPTCY COURT
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Debtor(s)

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

The Final Report shows receipts of \$ 1,415,207.39
and approved disbursements of \$ 107,216.83
leaving a balance on hand of ¹ \$ 1,307,990.56

Balance on hand: \$ 1,307,990.56

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
19S	William Cohen as Garnishee of Carol Forden	376,251.72	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 1,307,990.56

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 - Alfred T. Giuliano, Trustee	65,706.22	0.00	65,706.22
Trustee, Expenses - Alfred T. Giuliano, Trustee	150.27	0.00	150.27
Attorney for Trustee, Fees - Cozen O'Connor	155,931.00	0.00	155,931.00
Attorney for Trustee, Expenses - Cozen O'Connor	3,407.15	0.00	3,407.15
Accountant for Trustee, Fees - Giuliano, Miller & Co., LLC	60,012.00	0.00	60,012.00
Accountant for Trustee, Expenses - Giuliano, Miller & Co., LLC	591.41	0.00	591.41
Other Fees: Reed Smith, LLP	10,330.00	10,330.00	0.00
Other Expenses: International Sureties, Ltd	2,599.05	2,599.05	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.

Other Expenses: Reed Smith, LLP	306.00	306.00	0.00
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Total to be paid for chapter 7 administration expenses: \$ 285,798.05
Remaining balance: \$ 1,022,192.51

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: \$ 1,022,192.51

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$27,698.68 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
19P	William Cohen as Garnishee of Carol Forden	12,475.00	0.00	12,475.00
20P	Laurie Forden	12,475.00	0.00	12,475.00
FUTAP	EFTPS	840.00	0.00	840.00
FICAERP	EFTPS	1,546.90	0.00	1,546.90
MEDIERP	EFTPS	361.78	0.00	361.78

Total to be paid for priority claims: \$ 27,698.68
Remaining balance: \$ 994,493.83

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 \$ 2,240,916.96 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 44.4 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	Antimicrobial Test Laboratories, LLC	512.00	0.00	227.22
2	ABF Freight System, Inc.	345.45	0.00	153.31
3	Berlin Packaging LLC	0.00	0.00	0.00

3 -2	Berlin Packaging LLC	71,091.17	0.00	31,549.46
4	Sharp & Associates, LLC	14,500.00	0.00	6,434.94
5	Antimicrobial Test Laboratories, LLC	0.00	0.00	0.00
6	Double H Plastics, Inc.	0.00	0.00	0.00
7	Univar USA Inc.	5,543.49	0.00	2,460.14
8	A. Bruce Heck	350,000.00	0.00	155,326.08
9	Double H Plastics, Inc.	7,413.03	0.00	3,289.82
WC	William Cohen	1,450,000.00	0.00	643,493.75
10	Indoff Inc	868.00	0.00	385.21
11	Nachmias Morris & Alt, P.C.	130,241.35	0.00	57,799.65
12	The Rubicon Project, Inc.	10,012.35	0.00	4,443.37
13	SPS Commerce, Inc.	1,010.00	0.00	448.23
14	Red Tettemer, Inc. dba Red Tettemer O'Connell	27,119.14	0.00	12,035.17
15	PBC Schell Lane 3, LP	15,145.51	0.00	6,721.41
16	McElroy, Deutsch, Mulvaney & Carpenter, LLP	31,365.51	0.00	13,919.66
17	Longstreth Sporting Goods, LLC	1,500.00	0.00	665.68
18	A. Benn, M. Hoomanawanui & L. Robinson	80,391.01	0.00	35,676.63
19U	William Cohen as Garnishee of Carol Forden	38,871.18	0.00	17,250.59
20U	Laurie Forden	1,871.00	0.00	830.33
FUTAU	EFTPS	0.00	0.00	0.00
FICAERU	EFTPS	2,526.01	0.00	1,121.01
MEDIERU	EFTPS	590.76	0.00	262.17

Total to be paid for timely general unsecured claims:	\$ 994,493.83
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 \$ 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 (DE)
Trustee

Alfred T. Giuliano, Trustee (DE)
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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.