

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re: NJOY, INC.

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Case No. 16-12076-LSS

Debtor

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**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 JEOFFREY L. BURTCH, TRUSTEE, 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, 3<sup>rd</sup> 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 02:30PM on 06/22/2023 in Courtroom 2, United States Courthouse Courthouse, 824 Market Street, 6h 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: 05/18/2023

By: /s/JEOFFREY L. BURTCH, TRUSTEE  
Trustee

JEOFFREY L. BURTCH, TRUSTEE  
P.O. BOX 549  
WILMINGTON, DE 19899-0549  
(302) 472-7424

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re: NJOY, INC.

§ Case No. 16-12076-LSS

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Debtor(s)

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

*The Final Report shows receipts of* \$ 2,181,746.22  
*and approved disbursements of* \$ 935,656.27  
*leaving a balance on hand of* <sup>1</sup> \$ 1,246,089.95

**Balance on hand:** \$ 1,246,089.95

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
115S	LOUISIANA DEPARTMENT OF REVENUE	0.00	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 1,246,089.95

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 - JEOFFREY L. BURTCH, TRUSTEE	88,702.39	0.00	88,702.39
Trustee, Expenses - JEOFFREY L. BURTCH, TRUSTEE	212.42	0.00	212.42
Attorney for Trustee, Fees - COZEN O' CONNOR	443,790.05	418,105.00	25,685.05
Attorney for Trustee, Expenses - COZEN O' CONNOR	6,689.18	6,541.98	147.20
Accountant for Trustee, Fees - BEDERSON, LLP	54,854.50	0.00	54,854.50
Accountant for Trustee, Expenses - BEDERSON, LLP	314.83	0.00	314.83
Charges, U.S. Bankruptcy Court	1,400.00	0.00	1,400.00
Fees, United States Trustee	643.94	0.00	643.94
Other Expenses: BLUE MARBLE LOGISTICS, LLC	63.43	63.43	0.00

<sup>1</sup> 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.

Attorney for Trustee Fees - FOX ROTHSCHILD LLP	420,000.00	420,000.00	0.00
Attorney for Trustee Expenses - FOX ROTHSCHILD LLP	4,135.07	4,135.07	0.00
Other Expenses: INTERNATIONAL SURETIES LTD.	3,536.45	3,536.45	0.00
Other Expenses: LLK, LLC	490.68	490.68	0.00
Other Expenses: New York State (ADMINISTRATIVE)	0.00	0.00	0.00

Total to be paid for chapter 7 administration expenses: \$ 171,960.33  
Remaining balance: \$ 1,074,129.62

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: CROWE HORWATH LLP	5,335.00	0.00	5,335.00
Other Expenses: AIG PROPERTY CASUALTY INC	0.00	0.00	0.00
Other Fees: FOX ROTHSCHILD LLP	93,353.53	0.00	93,353.53
Other Fees: GELLERT SCALI BUSENKELL & BROWN LLC	27,764.76	0.00	27,764.76
Other Expenses: FLOYD E HUFF	7,500.00	0.00	7,500.00
Other Expenses: FONTEM VENTURS BV	0.00	0.00	0.00
Other Expenses: JACOBSON WAREHOUSE COMPANY INC	0.00	0.00	0.00
Other Expenses: KIERLAND GREENWAY LLC	13,838.10	0.00	13,838.10
Other Expenses: KINGS ROW HOUSE LLC	7,500.00	0.00	7,500.00
Other Expenses: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	0.00	0.00	0.00
Other Expenses: NEW YORK STATE DEPT OF TAXATION AND FINANCE	0.00	0.00	0.00
Other Expenses: ORACLE AMERICA INC	0.00	0.00	0.00
Other Expenses: SUMMIT WAREHOUSE & LOGISTICS LLC	46,520.50	0.00	46,520.50
Other Expenses: UPSHOT SERVICES LLC D/A/A JND CORPORATE RESTRUCTURING	0.00	0.00	0.00
Other Expenses: UpShot Services LLC d/b/a JND Corp. Restructuring (ADMINISTR	0.00	0.00	0.00
Other Expenses: UpShot Services LLC dba JND Corp Restructuring	22,172.34	0.00	22,172.34

Total to be paid for prior chapter administrative expenses: \$ 223,984.23  
 Remaining balance: \$ 850,145.39

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$95,011.70 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
8P	HAL RUSSO	0.00	0.00	0.00
33	NEW YORK TATE DEPARTMENT OF TAXATION AND FINANCE	14,540.44	0.00	14,540.44
48	HSA PARTNERS	41,250.00	0.00	41,250.00
56	LOUISIANA DEPARTMENT OF REVENUE	0.00	0.00	0.00
64P	IMAGINE! EXPRESS LLC	0.00	0.00	0.00
93P	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	1,006.86	0.00	1,006.86
109P	OHIO BUREAU OF WORKERS' COMPENSATOIN	133.00	0.00	133.00
112P	OHIO BUREAU OF WORKERS' COMPENSATOIN	0.00	0.00	0.00
114	SOUTH CAROLINA DEPARTMENT OF REVENUE	219.83	0.00	219.83
115P	LOUISIANA DEPARTMENT OF REVENUE	0.00	0.00	0.00
116	LOUISIANA DEPARTMENT OF REVENUE	1,252.38	0.00	1,252.38
127P	The Ohio Department of Taxation	0.00	0.00	0.00
131	Texas Comptroller of Public Accounts (ADMINISTRATIVE)	1,785.65	0.00	1,785.65
135	New Jersey Division of Taxation	34,000.00	0.00	34,000.00
136	Franchise Tax Board	823.54	0.00	823.54

Total to be paid for priority claims: \$ 95,011.70  
 Remaining balance: \$ 755,133.69

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 \$ 15,138,704.96 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 5.0 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	HAROLD RUSSO	0.00	0.00	0.00
2	ADELEVATE LLC	10,000.00	0.00	498.82
3	AVIANTS INSIGHT & STRATEGY LLC	48,500.00	0.00	2,419.23
4	KFORCE INC	7,823.59	0.00	390.25
5	CHEMTEL INC	1,225.00	0.00	61.10
6	MILLER PUBLIC AFFAIRS	9,000.00	0.00	448.93
8U	HAROLD RUSSO	0.00	0.00	0.00
9	PRECISION STABILITY STORAGE LLC	492.00	0.00	24.54
10	BOUNCE EXCHANGE INC	20,111.00	0.00	1,003.16
11	JGB VEGAS RETAIL LESSEE LLC	70,040.00	0.00	3,493.66
12	MCMASTER-CARR SUPPLY CO	1,664.56	0.00	83.03
14	KELLY SERVICES INC	16,325.67	0.00	814.34
15	PERCOLATE INDUSTRIES INC	24,500.00	0.00	1,222.08
16	GOLD STAR SHOW SERVICES INC	4,177.00	0.00	208.35
17	PESTER MARKETING COMPANY	2,188.50	0.00	109.16
18	KIM & CHANG	11,541.52	0.00	575.70
19	TWO DEGREES	5,133.15	0.00	256.05
20	ANSARADA PTY LTD	1,047.20	0.00	52.24
21	GASBUDDY LLC	28,750.00	0.00	1,434.08
22	FIELD AGENT INC	2,360.00	0.00	117.72
23	HOLIDAY COMPANIES	47,644.50	0.00	2,376.56
24	INFORMATION RESOURCES INC	105,406.26	0.00	5,257.77
25	THE H T HACKNEY CO	241,255.50	0.00	12,034.06
26	WELLS FARGO FINANCIAL LEASING INC	25,593.73	0.00	1,276.64
27	WELLS FARGO FINANCIAL LEASING INC	0.00	0.00	0.00

28	BOOKOFF MCANDREWS PLLC	88,643.89	0.00	4,421.65
29	PACIFIC PHARMACEUTICAL SERVICES LLC	7,366.33	0.00	367.44
30	EULER HERMES N.A. AGENT FOR TASKUS INC CLAIM NO. 000406281	0.00	0.00	0.00
31	ARISTOTLE INTERNATIONAL INC	2,368.40	0.00	118.14
32	GLOBAL LABORATORY SERVICES INC	7,704.00	0.00	384.28
34	AMCON DISTRIBUTING COMPANY	21,882.30	0.00	1,091.51
35	GARBER BROS INC	10,882.85	0.00	542.85
36	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY INC	1,695.78	0.00	84.59
37	AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY INC	127,312.57	0.00	6,350.48
38	FEDEX CORPORATE SERVICES INC AS ASSIGNEE OF	32,716.30	0.00	1,631.92
39	GATE PETROLEUM	4,698.00	0.00	234.34
40	MANAGEMENT SCIENCE ASSOCIATES	17,834.00	0.00	889.58
41	US BANK N.A. D/B/A US BANK EQUIPMENT FINANCE	27,286.60	0.00	1,361.08
42	GPM INVESTMENTS LLC	86,262.35	0.00	4,302.85
43	HORIZON MEDIA INC	7,977.46	0.00	397.92
44	BROOKSHIRE BROTHERS INC	655.00	0.00	32.67
45	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	0.00	0.00	0.00
46	BERLIN PACKAGING LLC	28,960.27	0.00	1,444.57
49	CREATIVE CIRCLE LLC	6,144.00	0.00	306.47
50	KANSAS CITY CASH AND CARRY	3,683.00	0.00	183.71
51	VACO ARIZONA LLC	23,100.00	0.00	1,152.25
52	C H ROBINSON WORLDWIDE INC	40,491.34	0.00	2,019.75
54	TOBACCO MERCHANTS ASSOCIATION INC	6,000.00	0.00	299.29
55	INTELLIGNT MANAGEMENT SOLUTIONS INC D/B/A IMS EXPERT SERVICE	11,377.50	0.00	567.52
57	EBY BROWN COMPANY	142,245.33	0.00	7,095.34
58	AFCO CREDIT CORPORATOIN	0.00	0.00	0.00

59	MCDOWELL SUPPLY COMPANY	14,536.00	0.00	725.07
60	CAESARS INTERACTIVE ENTERTAINMENT INC	780,300.00	0.00	38,922.14
61	CAESARS ENTERTAINMENT OPERATING COMPANY,	3,922,935.78	0.00	195,679.94
62	DELHAIZE AMERICA SHARED SERVICES GROUP LLC	2,254.35	0.00	112.45
63	CONVERSANT LLC	37,592.43	0.00	1,875.15
64U	IMAGINE! EXPRESS LLC	4,245.95	0.00	211.79
65	IMAGINE! EXPRESS LLC	6,431.80	0.00	320.82
66	NATIONAL UNION FIRE INSURANCE CO OF PITTSBURGH PA	0.00	0.00	0.00
67	BAKER & MCKENZIE LLP	14,871.92	0.00	741.83
68	SPEEDWAY LLC	19,629.40	0.00	979.13
69	FUTURA LLC	335.00	0.00	16.71
70	HENSCHEL-STEINAU INC	111,321.58	0.00	5,552.83
71U	FONTM VENTURS BV	0.00	0.00	0.00
72	MCLANE EXPRESS INC D/B/A THE CD HARNETT CO	9,337.00	0.00	465.74
73	GRANITE CITY JOBBING COMPANY INC	21,800.69	0.00	1,087.44
74	ADVANTAGE SALES LLC	6,358.87	0.00	317.19
75	ADVANTAGE SALES & MARKETING LLC	41,887.89	0.00	2,089.41
76	GEN3 MARKETING LLC	17,917.91	0.00	893.76
77	LEWIS ROCA ROTHGERBER CHRISTIE LLP	77,446.02	0.00	3,863.08
78	ORACLE AMERICA INC	0.00	0.00	0.00
79	SEMEL FAMILY TRUST UDT DTD 8/14/91	1,000,000.00	0.00	49,881.00
80	GIANT EAGLE INC	485,728.06	0.00	24,228.60
81U	KIERLAND GREENWAY LLC	4,841.10	0.00	241.48
82	CHAS M SLEDD CORPORATOIN	42,043.15	0.00	2,097.15
83	MAPCO EXPRESS INC	143,806.80	0.00	7,173.23
84	ROPES & GRAY LLP	123,168.25	0.00	6,143.75
85	CENTER FOR ENVIRONMENTAL	2,500,000.00	0.00	124,702.49

	HEALTH			
86	TASKUS INC	68,268.00	0.00	3,405.28
87	DIRECTWEB ADMINISTRATIVE SERVICES LLC	43,043.16	0.00	2,147.04
88	MCLANE COMPANY INC	0.00	0.00	0.00
89	DIRECTWEB ADMINISTRATIVE SERVICES LLC	69,315.00	0.00	3,457.50
90	JACOBSON WAREHOUSE COMPANY	0.00	0.00	0.00
91	MCCARTHY LEBIT CRYSTAL & LIFFMAN CO LPA	1,438.50	0.00	71.75
92	BEN Z HALBERSTAM	0.00	0.00	0.00
93U	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	90.00	0.00	4.49
94	BURKLUND DISTRIBUTORS INC	46,044.24	0.00	2,296.73
95	BURKLUND DISTRIBUTORS INC - FAIRVIEW	17,150.49	0.00	855.48
96	JACOBSON WAREHOUSE COMPANY	0.00	0.00	0.00
97	SHEETZ INC	332,255.43	0.00	16,573.23
98	CT JEWELL - OMAHA	35,079.50	0.00	1,749.80
99	KATHRYN THOMAS	0.00	0.00	0.00
100	WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLP; LEVI & KORISINSKY	0.00	0.00	0.00
101	TOWN PUMP INC	40,453.00	0.00	2,017.84
102	BEN Z HALBERSTAM & KATHERYN THOMAS ON BEHALF OF	0.00	0.00	0.00
103	BEN Z HALBERSTAM	2,000,000.00	0.00	99,761.99
104	ORACLE AMERICA	0.00	0.00	0.00
105	MULTI PACKAGING SOLUTIONS	14,891.62	0.00	742.81
106	MANOJ MISERA	11,550.00	0.00	576.13
107	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	190.89	0.00	9.52
109U	OHIO BUREAU OF WORKERS' COMPENSATION	13.37	0.00	0.67
110	CAESARS ENTERTAINMENT OPERATING COMPANY	38,825.62	0.00	1,936.66



111	US CUSTOMS & BORDER PROTECTION	0.00	0.00	0.00
112U	OHIO BUREAU OF WORKERS' COMPENSATION	0.00	0.00	0.00
113	OGLETREE DEAKINS NASH SMOAK & STEWART PC	4,008.27	0.00	199.94
115U	LOUISIANA DEPARTMENT OF REVENUE	0.00	0.00	0.00
120U	SUMMIT WAREHOUSE & LOGISTICS LLC	21,446.25	0.00	1,069.76
123	LYNCH ASSOCIATES, INC.	20,000.00	0.00	997.62
124	Uline Shipping Supplies	194.03	0.00	9.68
125	Family Express Corporation	63,407.65	0.00	3,162.84
127U	The Ohio Department of Taxation	63.12	0.00	3.15
128	Goodwin Procter LLP	1,117,492.38	0.00	55,741.63
129	ORACLE AMERICA, INC.	0.00	0.00	0.00
130	JACOBSON WAREHOUSE COMPANY, INC.	317,676.66	0.00	15,846.03
133	Wells Fargo Financial Leasing, Inc.	94,951.38	0.00	4,736.27

Total to be paid for timely general unsecured claims: \$ 755,133.69  
 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 \$ 75,000.00 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
47	KATHRYN A GILBERT	0.00	0.00	0.00
53	THE REVA SHAKKOTTAI TRUST	50,000.00	0.00	0.00
108	DEEPA SCREENIVASAN REVOCABLE TRUST	25,000.00	0.00	0.00

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00

Prepared By: /s/JEOFFREY L. BURTCH, TRUSTEE  
Trustee

JEOFFREY L. BURTCH, TRUSTEE  
P.O. BOX 549  
WILMINGTON, DE 19899-0549  
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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.