

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

)	
In re:)	Chapter 11
)	
PGX HOLDINGS, INC, <i>et al.</i> , ¹)	Case No. 23-10718 (CTG)
)	
Debtors.)	(Jointly Administered)
)	
)	Related to Docket No. 806
)	
)	

**ORDER SUSTAINING PLAN ADMINISTRATOR’S FIFTH OMNIBUS
OBJECTION (SUBSTANTIVE) TO CERTAIN NO LIABILITY ARBITRATION
CLAIMS, NO LIABILITY TAX CLAIMS, AND NO LIABILITY NON-TAX CLAIMS**

Upon the objection (the “Objection”)² of the Plan Administrator seeking entry of an order modifying or expunging certain Disputed Claims ; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. §157; and it appearing that venue of this proceeding is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and the Plan Administrator, on behalf of the Debtors, having consented to the Court’s entry of a final order consistent with Article III of the United States Constitution; and adequate notice of the Objection and opportunity for response having been given; and it appearing that no other notice need be given; and the Court having considered the Objection, the Disputed Claims listed on **Schedule 1** through **Schedule 3** annexed hereto, and any

1 The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: PGX Holdings, Inc. (2510); Credit Repair UK, Inc. (4798); Credit.com, Inc. (1580); Creditrepair.com Holdings, Inc. (7536); Creditrepair.com, Inc. (7680); eFolks Holdings, Inc. (5213); eFolks, LLC (5256); John C. Heath, Attorney At Law PC (8362); Progrexion ASG, Inc. (5153); Progrexion Holdings, Inc. (7123); Progrexion IP, Inc. (5179); Progrexion Marketing, Inc. (5073); and Progrexion Teleservices, Inc. (5110). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 257 East 200 South, Suite 1200, Salt Lake City, Utah 84111.

2 Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.



responses thereto; and upon the record herein; and after due deliberation and sufficient cause appearing therefore, it is FOUND AND DETERMINED that:

- A. This Objection is a core proceeding under 28 U.S.C. § 157(b)(2).
- B. Each holder of a Claim listed on Schedule 1 through Schedule 3 attached hereto was properly and timely served with a copy of the Objection, this order (this “Order”), the accompanying exhibits, and the notice.
- C. Any entity known to have an interest in the Disputed Claims subject to the Objection has been afforded reasonable opportunity to respond to, or be heard regarding, the relief requested in the Objection.
- D. Each of the Claims on Schedule 1 are Class 6C Claims under the Plan that assert a Claim for which the Debtors are not liable.
- E. Each of the Claims on Schedule 2 assert a Claim for which the Debtors are not liable.
- F. Each of the Claims on Schedule 3 hereto asserts a Claim for which the Debtors have no liability.

IT IS HEREBY ORDERED ADJUDGED AND DECREED that:

- 1. The Objection is sustained as set forth herein.
- 2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
- 3. Each of the No Liability Arbitration Claims listed as an objectionable Claim on Schedule 1 hereto is disallowed.
- 4. Each of the No Liability Tax Claims listed as an objectionable Claim on Schedule 2 hereto is disallowed.

5. Each of the No Liability Non-Tax Claims listed as an objectionable Claim on **Schedule 3** hereto is disallowed.

6. The official claims register in these cases shall be modified in accordance with this Order.

7. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition Claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition Claim on any grounds; (c) a promise or requirement to pay any prepetition Claim; (d) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (e) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

8. The Debtors' and Plan Administrator's rights to amend, modify, or supplement the Objection, and the rights of all parties in interest to file additional objections to the Disputed Claims or any other Claims (filed or not) which may be asserted against the Debtors, and to seek further reduction of any Disputed Claim to the extent such Claim has been paid, are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors' rights, the Plan Administrator's rights, and the rights of other parties in interest to object on the other stated grounds or on any other grounds that the Debtors or other parties in interest may discover during this case are further preserved.

9. Each Disputed Claim, and the objections by the Debtors to such Disputed Claim, as addressed in the Objection and set forth on **Schedule 1** through **Schedule 3** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim. Any stay of

this Order pending appeal by any claimants whose Claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

10. Notwithstanding the possible applicability of Bankruptcy Rules 6004, 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

11. This Court shall retain jurisdiction over the Debtors and the claimants whose Claims are subject to the Objection with respect to any matters related to or arising from the Objection and the implementation of this Order.



Dated: May 8th, 2024
Wilmington, Delaware

CRAIG T. GOLDBLATT
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

No Liability Arbitration Claims

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 NICOLE M COZART C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	496	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
6 NIKKI SYKES C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	493	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
7 NORITA M. MORELAND C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	491	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
8 OSCAR SMITH C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	488	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

MODIFIED

ASSERTED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9 PHILIP JACOBY C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	485	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
10 PHILIPPA MARKO C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	482	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
11 PRINCE JENKINS C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	479	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
12 QUINCI SMITH SLATER C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	473	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13	RANDALL KUKICH C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	467	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
14	RICKY C MCGRUJER C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	461	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
15	RICKY C MCGRUJER C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	465	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
16	RICO PAPPILLION C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	460	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17 ROSS J THRASHER C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	455	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
18 SEAN M FITZGERALD C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	438	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
19 SERENA BENJAMIN C/O OMAR SULAIMAN 2500 S MICHIGAN AVENUE, SUITE 200 LOMBARD, IL 60148	442	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
20 SHANDA M SMITH C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	396	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
21	SHANNON MAYBEE C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	390	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
22	SHANTELL R PINKERTON C/O NATHAN VOLHEIM 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 6148	391	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
23	SHANTELE KENNEDY C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	389	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
24	SHERYCE XBAUGH C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	385	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25	SONJA SMITH WILLIAMS C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	382	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
26	STELLA Y HARGROVE C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	380	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
27	STEPHANIE M ARNOLD C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	445	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
28	STEPHANIE T HOPSON C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	450	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

MODIFIED

ASSERTED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 STEPHEN CARPENTER C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	364	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
30 SWANICA BLACK C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	423	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
31 TAMIKO HARRIS MORRISON C/O NATHAN VOLHEIM 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	358	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
32 THERESA KEMP C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	357	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
33 THOMAS RODRIGUEZ C/O NATHAN VOLHEIM 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	354	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
34 TIFFANY SHEFFIELD C/O OMAR SULAIMAN 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	421	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
35 TIM WRIGHT C/O OMAR SULAIMAN 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	361	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
36 TOMORIA DUGGERANJUM C/O OMAR SULAIMAN 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	416	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
37 TONYA WILSON C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	415	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
38 TRESA HOPKINS C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	411	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
39 UTOPIA PLOWDEN C/O NATHAN VOLHEIM 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	360	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							
40 VAQUANA PRIVOTT C/O OMAR SULAIMAN 2500 S HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	408	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.							

*Indicates claim contains unliquidated and/or undetermined amounts

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
41	VICTOR PEREZ C/O MARWAN DAHER 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	366	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
42	WENDY BRUCE C/O OMAR SULAIMAN 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	404	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
43	WILLIAM R POWERS C/O NATHAN VOLHEIM 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	400	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								
44	WILLIAM TAYLOR C/O NATHAN VOLHEIM 2500 S HIGHLAND AVE, SUITE 200 LOMBARD, IL 60148	402	John C. Heath Attorney at Law PC	Unsecured	Undetermined*	John C. Heath Attorney at Law PC	Unsecured	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim the documents attached thereto, and a reasonable review of the Debtors' books and records. The Claim further asserts a liability that is not entitled to a distribution under the Plan.								

*Indicates claim contains unliquidated and/or undetermined amounts

Schedule 2

No Liability Tax Claims

**PGX Holdings, Inc. Case No. 23-10718
Fifth Omnibus Objection (Substantive)
Schedule 2 - No Liability (Tax Claims)**

NAME	DATE FILED	CASE #	DEBTOR	CLAIM #	CLAIM AMOUNT
1 COLORADO DEPARTMENT OF REVENUE BANKRUPTCY UNIT, RM 104 1881 PIERCE ST LAKEWOOD, CO 80214	10/24/2023	23-10718	PGX Holdings, Inc.	597	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtor filed its tax return on October 12, 2023 resulting in a refund to the Debtor of \$2,261.00 plus interest \$141.00 for a total refund of \$2,402.					
2 COLORADO DEPARTMENT OF REVENUE 1881 PIERCE STREET BANKRUPTCY UNIT, RM 104 LAKEWOOD, CO 80214	10/24/2023	23-10725	John C. Heath Attorney at Law PC	598	\$0.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtor filed its 2022 corporate tax return which showed that no amounts were owed.					
3 MARICOPA COUNTY TREASURER BANKRUPTCY DEPARTMENT 301 WEST JEFFERSON STREET SUITE 100 PHOENIX, AZ 85003	06/09/2023	23-10725	John C. Heath Attorney at Law PC	2	\$8,298.26
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Per the 2023 Personal Property Valuation Notice from Maricopa County dated August 18 2023, the assessed value of the property was \$0.00 and as a result the entire value of the property is below the exemption amount and the Debtor do not owe any personal property tax at this time.					
4 MARICOPA COUNTY TREASURER BANKRUPTCY DEPARTMENT 301 WEST JEFFERSON STREET SUITE 100 PHOENIX, AZ 85003	06/09/2023	23-10726	Progrexion ASG, Inc.	3	\$5,514.92
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Claimant asserts a claim for 2023 estimated personal property taxes totaling \$5,514.92. Based on the 2023 Personal Property Valuation Notice from Maricopa County dated August 18, 2023, Progrexion ASG, Inc. owed \$3,523.70 in personal property taxes, which Progrexion ASG, Inc. paid in full on October 18, 2023, with ECheck *8312 (Reference Number TRS1649192).					

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 2 - No Liability (Tax Claims)

NAME	DATE FILED	CASE #	DEBTOR	CLAIM #	CLAIM AMOUNT
5 NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	06/21/2023	23-10729	Progrexion Marketing, Inc.	24	\$101.40
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Progrexion Teleservices, Inc. employee Matthew Drummond lives and works in New York, and was paid on a regular basis. The wages of Mr. Drummond were accidentally reported to New York State under the Progrexion Marketing Inc.'s business name. Once the Debtor became aware of the error, the check was canceled and reissued to Mr. Drummond under the Progrexion Teleservices, Inc.'s name. Progrexion Marketing has no employees in New York. All taxes owed by Progrexion Teleservices, Inc. were properly withheld and paid to New York and no additional amounts are owed at this time. Progrexion Marketing Inc. did not have employees in New York for 2022 and does not owe any withholding taxes at this time.					
6 NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	08/30/2023	23-10730	Progrexion Teleservices, Inc.	242	\$1,391.31
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Claimant asserts a claim for certain withholding taxes and work compensation taxes for 2022. In relation to the worker compensation taxes, the Debtor believe that no amounts are currently due which is also reflected on the State of New Mexico's Tax Payer Access Point website. Claimant also asserts a claim for withholding taxes for April and May of 2023. Debtors closed their teleservice operations prior to April of 2023 and no withholding taxes are owed.					
7 NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	08/30/2023	23-10725	John C. Heath Attorney at Law PC	246	\$52.45
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtors filed its 2022 corporate income tax return on October 16, 2023, which showed a liability of \$50, which was paid at the time of filing. No additional amounts are owed to claimant for 2022 corporate income tax.					

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 2 - No Liability (Tax Claims)

NAME	DATE FILED	CASE #	DEBTOR	CLAIM #	CLAIM AMOUNT
8 OKLAHOMA COUNTY TREASURER 320 ROBERT S KERR RM 307 OKLAHOMA CITY, OK 73102	06/14/2023	23-10718	PGX Holdings, Inc.	14	\$3,968.25
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtors filed its Form 901 for 2023 business personal property taxes under Progrexion ASG, Inc., which showed a total liability of \$2,334.97, which was paid on December 20, 2023 (Approval ID 31083498).					
9 STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695-0245	09/06/2023	23-10718	PGX Holdings, Inc.	277	\$43,809.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtors made estimated corporate business tax payments totaling \$43,809 and subsequently filed its 2022 corporate business tax return showing a liability of \$37,746. As a result Debtors are owed a refund of \$6,041. Debtors do not owe any additional amounts to claimant for 2022 corporate business taxes.					
10 STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695-0245	09/06/2023	23-10725	John C. Heath Attorney at Law PC	279	\$2,000.00
Reason: The Debtors are not liable for the claim per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Debtors made estimated corporate business tax payments totaling \$2,000 and subsequently filed its 2022 corporate business tax return showing a liability of \$2,000. Debtors do not owe any additional amounts to claimant for 2022 corporate business taxes.					
TOTAL					\$260,542.36

Schedule 3

No Liability Non-Tax Claims

PGX Holdings, Inc. Case No. 23-10718
 Fifth Omnibus Objection (Substantive)
 Schedule 3 - No Liability Non-Tax Claims

NAME	DATE FILED	CASE #	DEBTOR	CLAIM #	CLAIM AMOUNT
1 ROKT CORP. 175 VARICK ST LEVEL 10 NEW YORK, NY 10014	08/15/2023	23-10727	Progrexion Holdings, Inc.	86	\$2,711.05
Reason: This claim was satisfied in full via payment of \$2,711.05 on 8/17/2023 via voucher number CVH187498.					
2 THE 41ST PARAMETER, INC. JOSEPH D. FRANK FRANKGECKER LLP 1327 WEST WASHINGTON BLVD STE 5 G-H CHICAGO, IL 60607	09/07/2023	23-10726	Progrexion ASG, Inc.	448	\$44,446.88
Reason: This claim was satisfied in full via voucher number 000071086 paid on 9/26/2023.					
				TOTAL	\$188,631.72