

**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)
)	
	)	Objection Deadline: April 12, 2024 at 4:00 p.m.
	)	Hearing Date: May 15, 2024 at 11:00 a.m. (ET)

**PLAN ADMINISTRATOR’S FOURTH OMNIBUS OBJECTION
 (SUBSTANTIVE) TO CERTAIN NO LIABILITY ARBITRATION CLAIMS**

**TO THOSE HOLDERS OF CLAIMS ON SCHEDULE 1 TO THE PROPOSED ORDER
 ANNEXED HERETO AS EXHIBIT A:**

- **YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED BY THE DEBTORS**
- **YOU ARE DIRECTED TO LOCATE YOUR CLAIM ON THE SCHEDULES TO THE PROPOSED ORDER**
- **THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS’ RIGHTS, OR THE RIGHTS OF OTHER PARTIES IN INTEREST, TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS ADDRESSED HEREIN**

The plan administrator (the “Plan Administrator”) of the above-captioned debtors (the “Debtors”), hereby objects, pursuant to sections 501 and 502 of title 11 of the United States Code (the “Bankruptcy Code”), rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 3007-1 of the Local Rules of Bankruptcy Practice and

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.



Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to certain of the following types of Claims (a) claims that assert an amount that is unliquidated and contingent that relate to prepetition arbitrations and for which the Debtors have no liability (the “No Liability Arbitration Claims,” or “Disputed Claims”) listed on **Schedule 1** annexed to the proposed order attached hereto as **Exhibit A** (the “Proposed Order”). For the reasons set forth herein, the Debtors seek entry of the Proposed Order disallowing and/or modifying the Disputed Claims.

In support of this objection, the Plan Administrator submits the Declaration of Richard Niemerg (the “Niemerg Declaration,” a copy of which is attached hereto as **Exhibit B** and incorporated herein by reference), and respectfully represents as follows:

JURISDICTION

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. Plan Administrator confirms his consent, pursuant to Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

3. The statutory predicates for the relief requested herein are sections 501 and 502 of the Bankruptcy Code.

RELIEF REQUESTED

4. For the reasons set forth in more detail below, and based on his review, the Plan Administrator has determined that the Disputed Claims filed in these cases are objectionable on substantive grounds and requests that they be modified or expunged as set forth on **Schedule 1** to the Proposed Order.

BACKGROUND

5. On June 4, 2023 (the “Petition Date”), the Debtors filed with the Court voluntary petitions for relief under the Bankruptcy Code. During the pendency of their chapter 11 cases, the Debtors operated their business and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On July 19, 2023, the Court entered an *Order (A) Establishing Bar Dates for Filing Proofs of Claim, Including Claims Under 11 U.S.C. § 503(B)(9) and Administrative Expense Requests; (B) Approving the Form and Manner for Filing Proofs of Claim and Administrative Expense Requests; (C) Approving Notice Thereof; and (D) Granting Related Relief* [Docket No. 194] (the “Bar Date Order”), establishing, among other things, September 7, 2023 as the deadline for all non-governmental entities to file Proofs of Claim.

7. On December 26, 2023, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving the Debtors’ Disclosure Statement for, and Confirming the Second Amended Joint Chapter 11 Plan of PGX Holdings, Inc., and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 681] (the “Confirmation Order”) that confirmed the *Second Amended Joint Plan of PGX Holdings, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 570] (the “Plan”). On December 26, 2023, the Effective Date of the Plan occurred. The Plan designated Mark A. Roberts of Alvarez & Marsal

North America, LLC as the Plan Administrator. Under the Plan, the Plan Administrator is authorized to administer claims on the Debtors' behalf.

8. On August 25, 2023, the Court entered orders [Docket No. 422 and 423] (together, the "Sale Orders") approving (i) the Debtors' entry into and performance under each of the Stalking Horse Agreements and authorizing the sale of substantially all of the Debtors' assets free and clear of all liens, claims, interest, and encumbrances and (ii) the assumption by the Debtors and the assignment and sale to the Progrexion Purchaser or Lexington Law Purchaser (as applicable, the "Purchaser") of executory contracts and unexpired leases to be designated by the Purchaser as "Assumed Contracts" pursuant to the Sale Orders, the Progrexion APA, the Lexington Law APA, and sections 363 and 365 of the Bankruptcy Code, subject to, and effective as of, the closing of the Sale Transactions (the date of the closing being the "Closing Date"). The Closing Date occurred on September 28, 2023.

9. In the ordinary course of business, the Debtors maintained books and records (the "Books and Records") that reflect, among other things, the Debtors' liabilities and the amounts owed to their creditors. The Plan Administrator and his advisors (collectively, the "Reviewing Parties"), have commenced a review of the Proofs of Claim filed in these cases, including any supporting documentation filed therewith and a comparison of these documents with the Books and Records to determine the validity of the Proofs of Claims. For the reasons set forth in more detail below, and based on this review, the Reviewing Parties have determined that the Disputed Claims filed in these cases are objectionable on substantive grounds.

OBJECTION

10. Section 502(a) of the Bankruptcy Code provides that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). The burden of proof for determining the validity of claims rests on

different parties at different stages of the objection process. As explained by the United States Court of Appeals for the Third Circuit:

The burden of proof for claims brought in bankruptcy court under 11 U.S.C. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid. [citations omitted]. In other words, a claim that alleges facts sufficient to support legal liability to the claimant satisfies the claimants’ initial obligation to go forward. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim . . . In practice, the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim’s legal sufficiency. If the objector produces sufficient evidence to negate one or more of the sworn facts in the proof of claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.

In re Allegheny Int’l Inc., 954 F.2d 167, 173-74 (3d. Cir. 1992) (citation omitted). Once the *prima facie* validity of a claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

11. A chapter 11 debtor has the duty to object to the allowance of any Claim that is improper. 11 U.S.C. §§ 704(a)(5), 1106(a)(1) and 1107(a); *see also Int’l Yacht & Tennis, Inc. v. Wasserman Tennis, Inc. (In re Int’l Yacht & Tennis, Inc.)*, 922 F.2d 659, 661-62 (11th Cir. 1991).

12. By this objection, the Plan Administrator requests that the Court enter an order, pursuant to sections 105(a) and 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1, disallowing or modifying the Disputed Claims identified on **Schedule 1** to the Proposed Order for the reasons set forth below and in the manner indicated thereon.

A. No Liability Arbitration Claims

13. As a result of its Books and Records review, the Reviewing Parties have identified certain Proofs of Claim that can be characterized as No Liability Arbitration Claims – Claims that assert liability in various arbitration proceedings that are unliquidated as of the date of its filing.

The Plan Administrator objects to each such No Liability Arbitration Claim on the basis that these Claims were filed as unliquidated and thus, pursuant to section 502(c) of the Bankruptcy Code, cannot be allowed unless liquidated or estimated. The Reviewing Parties have reviewed the documentation provided with the No Liability Arbitration Claims and have determined that the Debtors do not have any liability for such Claims. Furthermore, the Plan Administrator has determined that the No Liability Arbitration Claims would constitute Class 6C Claims under the Plan and that no funds have been allocated from the GUC Litigation Claims Settlement Cash to satisfy such claims. Accordingly, the Plan Administrator requests that the No Liability Arbitration Claims be modified as set forth on **Schedule 1** to the Proposed Order.

14. The No Liability Arbitration Claims listed on **Schedule 1** are the Claims that the Reviewing Parties have identified to date. In a manner consistent with Local Rule 3001-1(e)(iii), for each Claimant, the No Liability Arbitration Claims appear in Rows with the following labels: (1) Name; (2) Claim #; (3) Debtor; (4) Asserted Priority Status; (5) Asserted Amount; (6) Modified Debtor; (7) Modified Priority Status; and (8) Modified Amount. Additionally, each row contains a reason for proposed modification of the claim. Accordingly, the Plan Administrator seeks entry of the Proposed Order modifying or expunging these Claims as set forth on **Schedule 1**.

SEPARATE CONTESTED MATTERS

15. Each of the above objections to the Disputed Claims constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Plan Administrator requests that any order entered by the Court with respect to an objection asserted in this objection shall be deemed a separate order with respect to each Disputed Claim.

RESERVATION OF RIGHTS

16. Nothing contained in this objection or any actions taken by the Debtors or the Plan Administrator pursuant to relief granted in the Proposed Order is intended or should be construed as: (a) an admission as to the validity of any particular Claim (including the Disputed Claims) against the Debtor entities; (b) a waiver of the Debtors' right to dispute any particular Claim (including the Disputed Claims) on any grounds; (c) a promise or requirement to pay any particular Claim (including the Disputed Claims); (d) an implication or admission that any particular Claim (including the Disputed Claims) is of a type specified or defined in this objection; (e) an admission by the Debtors that any contract or lease is executory or unexpired, as applicable; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; (g) a request or authorization to assume or reject any agreements under section 365 of the Bankruptcy Code; (h) a waiver of any party's rights to assert that any other party is in breach or default of any agreement; or (i) an admission that any contract or lease is integrated with any other contract or lease.

17. The Debtors and the Plan Administrator hereby reserve their rights to amend, modify, and/or supplement this objection, including to object to the Disputed Claims on any additional grounds, prior to the hearing before the Court on this objection, if any (the "Hearing"), and nothing in this objection shall affect the Debtors' right or the Plan Administrator's right to object to the Disputed Claims at a future date on a basis other than as set forth in this objection as permitted by bankruptcy or nonbankruptcy law, subject to any limitations set forth in the Local Rules.

NOTICE

18. The Plan Administrator has provided notice of this objection to: (a) the Office of the United States Trustee for the District of Delaware; (b) all the claimants on **Schedule 1** to the

Proposed Order; and (c) any persons who have filed a request for notice in these chapter 11 cases pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

STATEMENT OF COMPLIANCE WITH LOCAL RULE 3007-1(e)(i)(E)

19. The undersigned representative of Klehr Harrison Harvey Branzburg LLP (“*Klehr Harrison*”) certifies that he has reviewed the requirements of Local Rule 3007-1 and that the objection substantially complies with that Local Rule. To the extent that the objection does not comply in all respects with the requirements of Local Rule 3007-1, Klehr Harrison asserts that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, the Plan Administrator respectfully request that this Court (i) enter the Proposed Order attached hereto as **Exhibit A** modifying and/or disallowing the Disputed Claims, and (ii) grant such other and further relief as is just and proper.

Dated: February 29, 2024
Wilmington, Delaware

/s/ Michael W. Yurkewicz

KLEHR HARRISON HARVEY
BRANZBURG LLP
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Michael W. Yurkewicz (DE Bar No. 4165)
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Co-Counsel to the Plan Administrator

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

<p>In re:</p> <p>PGX HOLDINGS, INC, <i>et al.</i>,¹</p> <p style="text-align: center;">Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 23-10718 (CTG)</p> <p>(Jointly Administered)</p> <p>Objection Deadline: April 12, 2024 at 4:00 p.m.</p> <p>Hearing Date: May 15, 2024 at 11:00 a.m.</p>
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**NOTICE OF PLAN ADMINISTRATOR’S
FOURTH OMNIBUS OBJECTION (SUBSTANTIVE) TO
CERTAIN NO LIABILITY ARBITRATION CLAIMS**

TO THOSE HOLDERS OF CLAIMS ON SCHEDULE 1 TO THE PROPOSED ORDER ANNEXED TO THE OBJECTION AS EXHIBIT A:

- **YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THE FOLLOWING OBJECTION AND BY ANY FURTHER OBJECTION THAT MAY BE FILED BY THE DEBTORS**
- **YOU ARE DIRECTED TO LOCATE YOUR CLAIM ON THE SCHEDULES TO THE PROPOSED ORDER**
- **THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS’ RIGHTS, OR THE RIGHTS OF OTHER PARTIES IN INTEREST, TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS ADDRESSED HEREIN**

PLEASE TAKE NOTICE that on March 29, 2024, the Plan Administrator (the “Plan Administrator”) of the above-captioned debtors, filed with the United States Bankruptcy Court for the District of Delaware (the “Court”), the *Plan Administrator’s Fourth Omnibus Objection to Certain No Liability Arbitration Claims* (the “Objection”).

PLEASE TAKE FURTHER NOTICE that any response to the Objection must be made in writing and be filed with the Court, **on or before April 12, 2024 at 4:00 p.m. (prevailing Eastern Time)**.

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.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the response to this Objection upon: (a) counsel for the Plan Administrator, (i) Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654 (Attn: Spencer Winters (spencer.winters@kirkland.com) and Alison J. Wirtz (alison.wirtz@kirkland.com)) and (ii) Klehr Harrison Harvey Branzburg LLP, 919 N. Market Street, Suite 1000, Wilmington, Delaware 19801 (Attn: Domenic E. Pacitti (dpacitti@klehr.com) and Michael W. Yurkewicz (myurkewicz@klehr.com)); (b) counsel for the Prepetition First Lien Lenders and DIP Lenders, (i) King & Spalding, 1185 Avenue of the Americas, New York, New York 10036 (Attn: Roger Schwartz, Esq. (rschwartz@kslaw.com); Geoffrey Michael King, Esq. (gking&kslaw.com) and Timothy Fesenmyer, Esq. (tfesenmyer@kslaw.com); and (ii) Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, Suite 1600, Wilmington, Delaware 19801, (Attn: Robert J. Dehney (rdehney@morrisnichols.com)).

PLEASE TAKE FURTHER NOTICE that if you fail to respond in accordance with this notice, the Court may sustain the Objection without further notice or hearing.

PLEASE TAKE FURTHER NOTICE THAT IF AN OBJECTION IS PROPERLY FILED AND SERVED ON THE NOTICE PARTIES IN ACCORDANCE WITH THE ABOVE PROCEDURES, A HEARING WILL BE HELD BEFORE THE HONORABLE CRAIG T. GOLDBLATT, UNITED STATES BANKRUPTCY JUDGE FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 3RD FLOOR, COURTROOM #7, WILMINGTON, DELAWARE 19801 ON APRIL 12, 2024 AT 10:00 A.M. (PREVAILING EASTERN TIME). ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED WILL BE CONSIDERED BY THE BANKRUPTCY COURT AT SUCH HEARING.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: March 29, 2024
Wilmington, Delaware

/s/ Michael W. Yurkewicz

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Co-Counsel to the Plan Administrator

Co-Counsel to the Plan Administrator

Exhibit A

Proposed Order

**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. _____

**ORDER SUSTAINING PLAN ADMINISTRATOR’S FOURTH OMNIBUS OBJECTION
(SUBSTANTIVE) TO CERTAIN NO LIABILITY ARBITRATION 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** annexed hereto, and any responses thereto; and upon the record herein; and after due deliberation and sufficient cause appearing therefore, it is FOUND AND DETERMINED that:

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.

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** 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 Proofs of Claim on **Schedule 1** asserts a Class 6C Claim under the Plan for which the Debtors do not have 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 Proofs of Claim listed as an objectionable Claim on **Schedule 1** hereto is modified as set forth on **Schedule 1**.
4. The official claims register in these cases shall be modified in accordance with this Order.
5. 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.

6. 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.

7. Each Disputed Claim, and the objections by the Debtors to such Disputed Claim, as addressed in the Objection and set forth on **Schedule 1** 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.

8. 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).

9. 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.

Schedule 1

No Liability Arbitration Claims

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

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	ADAM A PAPINEAU ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	333	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.								
2	ANGELA PUHAC ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	336	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.								
3	ANGELA SOTEBEER ATLAS CONSUMER LAW C/O OMAR SULAIMAN 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	330	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
4	ANTOINETTE CHAVERS ATLAS CONSUMER LAW C/O OMAR SULAIMAN 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	338	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.								
5	ASHLY JONES ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	350	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	BARBIE J. BELL-RODRIGUEZ ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	348	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
7	BERTHA J EVANS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	329	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	BRADLEY LOWE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	349	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.								
9	BRENITA JONES ATLAS CONSUMER LAW C/O OMAR SULAIMAN 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	335	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10	BRITTANI N PAYTON ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	337	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	BRUCE M WOODRUFF ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	359	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	CANDACE WHITE ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	334	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13	CHARISSA JOHNSON ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	372	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	CHARLES BISHOP ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	381	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	CHAZ A DENHAM ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	345	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
16	CHRISTINA L. SAMUEL ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	378	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.								
17	CHRISTINE A LASSALLE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 90148	379	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	CHRISTOPHER L BRENTCHASE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 601489	344	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
19	CRAIG SMITH ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	341	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	CRYSTAL MALIJAN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	340	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.								
21	CURTIS STURDIVANT ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	342	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
22	CYNTHIA A RAY ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	339	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	CYNTHIA GRAHAM ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	343	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	DANA C WATERS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	384	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25	DANA L GRAYSAUCEDA ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	387	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	DARYL GILLARD ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60145	403	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	DAVID N. CUTSINGER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	397	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
28	DAVON MOSS ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	398	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.								
29	DEBRA BENNETT ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	405	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	DIANE CRAIG ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	406	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
31	DIEGO RODRIGUEZ ATLAS CONSUMER LAW C/O MARWAN DAHER 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	407	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	DIONA WATSON ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	410	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.								
33	DONALD MILLER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	409	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
34	DONALD R MARSO ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	420	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	ELANA JORDAN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	413	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	ELIZABETH DOWNS ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	414	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
37	FILVERT KINLICHEE ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	351	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	GLEN W MERRILL ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	417	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	GLORIA S ALOKAR ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	352	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
40	GRACE EASTON-GROSE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	418	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.								
41	GREGORY LETT ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	419	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	HARDY TERRY ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	430	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
43	HARRIETT M. SIMMONS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	444	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	HEATHER L SOUZA ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	425	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.								
45	HUNTER WISELEY ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	428	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
46	IVAN LOMELI ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	433	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.								
47	JABARI ALTMAN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	429	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.								
48	JALISA WOODSON ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	435	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
49	JAMES E DRINKARD ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	368	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.								
50	JAMIE A. SHIRES ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	373	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.								
51	JAMIE L RAWLINS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	447	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
52	JAMILIA L. BONNER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	426	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.								
53	JARED CASHNER ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	437	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.								
54	JEANELLE WILSON ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	377	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
55	JEFFREY WAGNER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	383	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.								
56	JENNA N LAIRD ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	386	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.								
57	JERALD COBB ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	399	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
58	JEREMY PRINCE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	394	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.								
59	JESSE R HURST ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	440	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.								
60	JESSICA E ORTIZ ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	443	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
61	JESSICA VAN HORN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	432	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.								
62	JIMMIE W. DAVIS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	439	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.								
63	JOANNA RUDDER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	436	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
64	JODANN IVEY ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	427	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.								
65	JOHN BEAN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	434	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.								
66	JOHNNY RICHARDSON ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	424	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67	JON H. CHURCH ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	431	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.								
68	JUSTIN D. FAWCETT ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	454	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.								
69	JUSTIN HENDRON ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	459	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
70	JUSTIN M. ZELENAK ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	456	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.								
71	KARRON JOHNSON ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	457	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.								
72	KATELYN FELDMAN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	458	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
73	KATHLEEN MITCHELL ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	462	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.								
74	KATHY HALE-CAMACHO ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	463	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.								
75	KENEISHA EDIE ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	464	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
76	KIANA SMITH ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	471	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.								
77	KIARRA LOGAN ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	466	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.								
78	KIMBERLEY CAMPIAN-NEWBERRY ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	469	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
79	KIMBERLY FREDRICK ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	468	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.								
80	KRYSTAL SMITH ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	470	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.								
81	LAAMICIA N. BROWN ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	474	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
82	LAURA HAGAN ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	477	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.								
83	LAURA WAGONER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	478	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.								
84	LAUREN GOLD ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	476	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
85	LAUREN PRICE ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	475	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.								
86	LEANNA N. NELSON ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	480	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.								
87	LESLY EARNEST ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	481	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
88	LISA R KUEHNER ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	483	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.								
89	MALIDA THEODORE ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	484	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.								
90	MARIA WEISS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	486	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
91	MARILYN MIHAI ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	487	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.								
92	MARK FENTON ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	490	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.								
93	MARKEITH LOTT ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	489	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
94	MARY BECKEM ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	492	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.								
95	MELVIN MARSHALL ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	494	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.								
96	MICHAEL WORLEY ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	495	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
97	MICHELE WIGGINS ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	497	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.								
98	MICHELLE QUINN ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	498	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.								
99	MIKEY VONGDARA ATLAS CONSUMER LAW C/O OMAR SULAIMAN, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	502	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
 Fourth Omnibus Objection (Substantive)
 Schedule 1 - Unliquidated Arbitration Claims

ASSERTED

MODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
100	MISTIE L WEAKS ATLAS CONSUMER LAW C/O NATHAN VOLHEIM, ESQ. 2500 S. HIGHLAND AVENUE, SUITE 200 LOMBARD, IL 60148	503	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

EXHIBIT B

Niemerg Declaration

**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)
)	

**DECLARATION OF RICHARD NIEMERG IN SUPPORT
OF THE PLAN ADMINISTRATOR’S FOURTH OMNIBUS OBJECTION
(SUBSTANTIVE) TO CERTAIN NO LIABILITY ARBITRATION CLAIMS**

I, Richard Niemerg, hereby declare under penalty of perjury:

1. I submit this declaration (this “Declaration”) in support of the *Plan Administrator’s Fourth Omnibus Objection (Substantive) to Certain No Liability Arbitration Claims* (the “Objection”) filed by the Plan Administrator (the “Plan Administrator”) of the above captioned debtors (the “Debtors”).

2. I am a Managing Director at Alvarez & Marsal North America, LLC (“A&M”), which was employed by the Debtors pursuant to the *Order Authorizing Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisor to the Debtors and Debtors in Possession, Effective as of the Petition Date, Pursuant to Sections 327(a) and 328* [Docket No. 214] (the “Retention Order”). A&M has been subsequently retained by the Plan Administrator

3. I am familiar with the Debtors’ day-to-day operations, businesses, financial affairs, and books and records. I make this declaration on the basis of the review by myself and those

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.

under my direction of the Debtors' respective books and records (the "Books and Records"), the register of claims (the "Claims Register") prepared and provided by the Debtors' notice and claims agent, Kurtzman Carson Consulting LLC ("KCC"), and the Proofs of Claim filed in these chapter 11 cases.

4. All matters set forth in this Declaration are based on: (a) my personal knowledge; (b) my review of relevant documents; (c) my view, based on my experience and knowledge of the Debtors' operations and Books and Records; (d) information supplied to me by others at my request including my team at A&M, or former or current employees of the Debtors or the Purchaser; and (e) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Debtors and the Plan Administrator. If called upon to testify, I could and would testify competently to the facts set forth herein.

5. On June 4, 2023 (the "Petition Date"), the Debtors filed with the Court voluntary petitions for relief under the Bankruptcy Code. During the pendency of their chapter 11 cases, the Debtors operated their business and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On July 19, 2023, the Court entered an *Order (A) Establishing Bar Dates for Filing Proofs of Claim, Including Claims Under 11 U.S.C. § 503(B)(9) and Administrative Expense Requests; (B) Approving the Form and Manner for Filing Proofs of Claim and Administrative Expense Requests; (C) Approving Notice Thereof; and (D) Granting Related Relief* [Docket No. 194] (the "Bar Date Order"), establishing, among other things, September 7, 2023 as the deadline for all non-governmental entities to file Proofs of Claim.

7. On December 26, 2023, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving the Debtors' Disclosure Statement for, and Confirming the Second Amended Joint Chapter 11 Plan of PGX Holdings, Inc., and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 681] (the "Confirmation Order") that confirmed the *Second Amended Joint Plan of PGX Holdings, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 570] (the "Plan"). On December 26, 2023, the Effective Date of the Plan occurred. The Plan designated Mark A. Roberts of Alvarez & Marsal North America, LLC as the Plan Administrator. Under the Plan, the Plan Administrator is authorized to administer claims on the Debtors' behalf.

8. On August 25, 2023, the Court entered orders [Docket No. 422 and 423] (together, the "Sale Orders") approving (i) the Debtors' entry into and performance under each of the Stalking Horse Agreements and authorizing the sale of substantially all of the Debtors' assets free and clear of all liens, claims, interest, and encumbrances and (ii) the assumption by the Debtors and the assignment and sale to the Progrexion Purchaser or Lexington Law Purchaser (as applicable, the "Purchaser") of executory contracts and unexpired leases to be designated by the Purchaser as "Assumed Contracts" pursuant to the Sale Orders, the Progrexion APA, the Lexington Law APA, and sections 363 and 365 of the Bankruptcy Code, subject to, and effective as of, the closing of the Sale Transactions (the date of the closing being the "Closing Date"). The Closing Date occurred on September 28, 2023.

9. During the Claims reconciliation process, I have conducted, and continue to conduct, a review of the Proofs of Claim filed in these chapter 11 cases. In this regard, I, or another person at my direction, participated in the review of both the Claims Register and the Books and Records with respect to identifying Claims that should be disallowed and expunged (the

“Disputed Claims”) as described in the Objection. I have read the Objection, the proposed order (the “Proposed Order”), and **Schedule 1** attached to the Proposed Order, and I am familiar with the information contained therein.

10. No Liability Arbitration Claims. Upon the review of the Proofs of Claim filed in these cases, I, or someone at my direction, have identified the No Liability Arbitration Claims listed on **Schedule 1** to the Proposed Order. To the best of my knowledge, information, and belief, and insofar as I have been able to ascertain after reasonable inquiry and investigation and my investigation of the Books and Records, the Proofs of Claim, and all documentation submitted with the Proofs of Claim, each of the No Liability Arbitration Claims listed on **Schedule 1** represent Claims for which the Debtors do not have any liability. Furthermore, such Claims constitute Class 6C Claims under the Plan and no funds have been allocated under the Plan from the GUC Litigation Claims Settlement Cash to satisfy such claims.

Conclusion

11. Based upon my review of the Claims Register and the Books and Records, I believe that granting the relief requested in the Objection is in the best interest of the Debtors’ estates and their creditors.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 29th day of March 2024.

/s/ Richard Niemerg

Richard Niemerg
Managing Director, Alvarez & Marsal North
America, LLC