

YOU ARE RECEIVING THESE DOCUMENTS BECAUSE YOUR CLAIM AGAINST BUTH-NA-BODHAIGE, INC., IS BEING CHALLENGED FOR THE REASONS DESCRIBED IN THE ATTACHED OBJECTION. YOU ARE NOT REQUIRED TO RESPOND TO THE OBJECTION, BUT IF YOU DO NOT RESPOND, YOUR CLAIM MAY BE REDUCED AND/OR RECHARACTERIZED AS PROVIDED IN EXHIBIT A. YOU SHOULD CONSIDER CONSULTING WITH AN ATTORNEY REGARDING THE OBJECTION AND YOUR RIGHTS. THE AFFECTED CLAIMS ARE LISTED ON EXHIBIT A.

RIMON P.C.
Counsel to the Chapter 7 Trustee
Kenneth P. Silverman, Esq.
100 Jericho Quadrangle Suite 300
Jericho, New York 11753
Brian Powers
Courtney M. Roman

**Hearing Date: July 15, 2025
Time: 10:00 a.m.**

**Objections Due: July 8, 2025
Time: 4:00 p.m.**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: Chapter 7

BUTH-NA-BODHAIGE, INC., Case No.: 24-10392 (DSJ)
Debtor.

-----X

**NOTICE OF HEARING ON CHAPTER 7 TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND/OR RECLASSIFY CLAIMS)**

PLEASE TAKE NOTICE THAT, upon the motion (the “Motion”) of Kenenth P. Silverman, the chapter 7 trustee (the “Trustee”) for the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the “Debtor”), will move before the Honorable David S. Jones, United States Bankruptcy Judge, for the United States Bankruptcy Court of the Southern District of New York, via Zoom for Government, on **July 15, 2025 at 10:00 a.m.** (the “Hearing”), or as soon thereafter as counsel can be heard, for entry of an order, substantially in the form annexed to the Motion as **Exhibit C**, reclassifying and/or reducing the claims of certain claimants, and granting such further relief as this Court deems just and proper

PLEASE TAKE FURTHER NOTICE, that prior to the Hearing, any party wishing to appear at the Hearing is required to register their appearance by 4:00 p.m. one (1) business day in



advance of the Hearing using the Court's eCourt Appearances platform:
<https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl>.

PLEASE TAKE FURTHER NOTICE, that objections to the relief sought in the Motion shall be in writing, conform to the requirements of the Bankruptcy Code, Bankruptcy Rules, and the Local Rules of this Court, must set forth the name of the objecting party, the basis for the objection and the specific grounds therefore, and must be filed electronically with the Bankruptcy Court in accordance with General Order M-399 (General Order M-399 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court's case filing system, and by all other parties in interest on a disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with courtesy copies delivered directly to Chambers), and must be served upon (i) counsel to the Trustee, Rimon P.C., 100 Jericho Quadrangle, Suite 300, Jericho, New York, 11753, Attn: Brian Powers, Esq. and (ii) The Office of the United States Trustee, Alexander Hamilton Custom House, One Bowling Green, Room 534, New York, New York, 10004-1408, Attn: Mark Bruh, Esq., no later than **July 8, 2025 at 4:00 p.m.**

PLEASE TAKE FURTHER NOTICE, that the Hearing may be adjourned without further notice other than the announcement of such adjournment in open Court or by the filing of such notice of adjournment on the docket sheet for the Debtor's case.

PLEASE TAKE FURTHER NOTICE, that you need not appear at the Hearing if you do not object to the relief requested in the Motion.

Dated: Jericho, New York
June 12, 2025

RIMON P.C.
Counsel to Kenneth P. Silverman, Esq.,
the Chapter 7 Trustee

By: *s/ Brian Powers*
Brian Powers
Partner
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753

YOU ARE RECEIVING THESE DOCUMENTS BECAUSE YOUR CLAIM AGAINST BUTH-NA-BODHAIGE, INC., IS BEING CHALLENGED FOR THE REASONS DESCRIBED IN THE ATTACHED OBJECTION. YOU ARE NOT REQUIRED TO RESPOND TO THE OBJECTION, BUT IF YOU DO NOT RESPOND, YOUR CLAIM MAY BE REDUCED AND/OR RECHARACTERIZED AS PROVIDED IN EXHIBIT A. YOU SHOULD CONSIDER CONSULTING WITH AN ATTORNEY REGARDING THE OBJECTION AND YOUR RIGHTS. THE AFFECTED CLAIMS ARE LISTED ON EXHIBIT A.

RIMON P.C.
Counsel to the Chapter 7 Trustee
Kenneth P. Silverman, Esq.
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In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.

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**CHAPTER 7 TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND/OR RECLASSIFY CLAIMS)**

Kenneth P. Silverman, Esq., the chapter 7 trustee (the “Trustee”) for the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the “Debtor”), respectfully submits this Second Omnibus Objection to Proofs of Claim (the “Objection”) seeking an order reclassifying and/or reducing the claims of certain claimants (the “Claimants”) as set forth on **Exhibit A** (collectively, the “Objectionable Claims”), and granting such further relief as this Court deems just and proper, and respectfully represents as follows:

BACKGROUND

1. On March 8, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief pursuant to chapter 7 of title 11, United States Code (the “Bankruptcy Code”).

2. Until March 8, 2024, the Debtor operated as a cosmetic and skin care retailer that

is a subsidiary of the Body Shop International Limited, a UK based company. Shortly after TBSI entering administration, the Debtor terminated all of its employees, closed all of its retail locations, and filed this chapter 7 case.

3. On March 9, 2024, Kenneth P. Silverman, Esq., was appointed the interim chapter 7 trustee of the Debtor's estate. On April 9, 2024, the initial section 341 First Meeting of Creditors was held and the Trustee duly qualified and has become the permanent Trustee.

4. By Notice of Possible Payment of Dividends and of Last Date to File Claims (ECF Doc. No. 20) (the "Bar Date Notice"), dated March 14, 2024, the Bankruptcy Court established June 17, 2024 as the deadline by which proofs of claim were required to be filed in this case (the "Bar Date"). The Bar Date Notice was mailed to, among others, all parties contained within the Debtor's Schedules and all those entities who have otherwise indicated an interest in this case.

5. On October 15, 2024, this Court entered an order authorizing the Trustee to file omnibus books and records objections to proofs of claim (ECF Doc. No. 128), pursuant to Bankruptcy Code § 502 and Rules 3002 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

JURISDICTION, VENUE AND STATUTORY PREDICATE

6. The Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicate for the relief requested herein is 11 U.S.C. §§105 and 502 and Rule 3007 of the Bankruptcy Rules.

RELIEF REQUESTED

7. By this Objection, the Trustee respectfully seeks the entry of an order reclassifying and/or reducing each of the proof of claim identified on **Exhibit A**, on the basis that the amounts asserted by each Objectionable Claim should be either reclassified and/or reduced because (i) the

Debtor's books and records indicate a lesser amount due, and/or such amount is not entitled to priority; and (ii) the backup provided in such claim does not support the amount and/or classification asserted.

BASIS FOR OBJECTIONS

8. In the ordinary course of its business, the Debtor maintained books and records (the "Books and Records") that reflect, among other things, the Debtor's liabilities and the amounts thereof owed to its creditors.

9. The Trustee and his retained professionals have reviewed all of the filed proofs of claim (the "Claims") and compared the amounts asserted in the Claims with the Books and Records to determine the validity of the asserted claims.

10. In support of this Objection, the Trustee submits the Declaration of Patrick Carew, consultant of RK Consultants LLC ("RKCC"), the Trustee's financial advisors tasked with analyzing the Claims, annexed hereto as **Exhibit B**.

11. Through the review and analysis of the Objectionable Claims, the Trustee determined that the amounts and/or classifications asserted in the Objectionable Claims are not supported by the Books and Records or the Bankruptcy Code.

12. Accordingly, the Trustee requests that the Objectionable Claims be reclassified and/or reduced as set forth in **Exhibit A** hereto.

RESERVATION OF RIGHTS

13. The Trustee expressly reserve his right to amend, modify, or supplement this Objection and to file additional objections to the Claims or any other Claims (filed or not) which may be asserted against the Claimants. Should one or more of the grounds for objection stated in this Objection be dismissed, the Trustee reserves his right to object on other stated grounds or on

any other grounds that the Trustee and his retained professionals discover.

14. Notice of this Objection has been provided to the Office of the United States Trustee and all holders of Objectionable Claims identified on **Exhibit A** annexed hereto. In light of the nature of the relief requested, the Trustee submits that no other or further notice is necessary.

WHEREFORE, the Trustee respectfully request that the Court (i) grant the Objection; (ii) enter an order substantially in the form annexed hereto as **Exhibit C**, and (iii) grant the Trustee such other and further relief as the Court deems proper and just.

Dated: Jericho, New York
June 12, 2025

RIMON P.C.
Attorneys for Kenneth P. Silverman, Esq.,
The Chapter 7 Trustee

By: s/ Brian Powers
Brian Powers
Partner
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300

Exhibit A

Seq. No.	Claim No.	Creditor' Name and Address	Amount Claimed	Basis for Objection	Relief Sought
1	100	Awin Inc. 8 Market Place, Suite 600 Baltimore, MD 21202	\$337,959.45	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 100 should be reduced by \$34,371.00 and allowed as a general unsecured claim in the amount of \$303,588.45.
2	93	Constangy, Brooks, Smith & Prophete, LLP 230 Peachtree St., Suite 2400 Atlanta, GA 30303	\$41,519.40	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 93 should be reduced by \$1,995.00 and allowed as a general unsecured claim in the amount of \$39,524.40.
3	91	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$10,000.00	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 91 should be reduced by \$4,333.34 and allowed as a general unsecured claim in the amount of \$5,666.66.
4	84	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$42,026.97	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 84 should be reduced by \$17,845.34 and allowed as a general unsecured claim in the amount of \$24,181.63.
5	32	Ernst and Young LLP 200 Plaza Drive Secaucus, NJ 07094	\$58,320.00	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 32 should be reduced by \$54,087.10 and allowed as a general unsecured claim in the amount of \$4,232.90.

6	38	Google LLC White and Williams LLP 1650 Market Street, Suite 1800 Philadelphia, PA 19103	\$280,316.27	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 38 should be reduced by \$71,259.74 and allowed as a general unsecured claim in the amount of \$209,056.53.
7	97	Hain Capital Investors Masters Fund, LTD. 301 Route 17 North, Suite 816A Rutherford, NJ 07070	\$89,544.05	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 97 should be reduced by \$84,570.76 and allowed as a general unsecured claim in the amount of \$4,973.29.
8	119	Hughes Network Systems, LLC Attn Sean Fleming VP and Assoc. Gen. Counsel 11717 Exploration Lane Germantown, MD 20876	\$86,440.25	Claim asserts, in part, a priority administrative claim pursuant to 11 U.S.C. § 503(b)(9). Claim is not entitled to such priority, and the claim does not meet the requirements of criteria of 11 U.S.C. § 503(b)(9), specifically the backup documentation provided by the claimant does not reflect that goods were delivered within 20 days of petition date.	Claim No. 119 should be reclassified and allowed as a general unsecured claim in the amount of \$86,217.56.
9	58	JBCHoldings NY LLC 108 West 39th Street 7th Floor New York, NY 10018 Attn: Keith Geller	\$29,184.00	Claim asserts a priority unsecured claim pursuant to 11 U.S.C. § 507(a)(4). Claim is not entitled to such priority as the creditor, a limited liability company, does not meet the requirements of criteria of 11 U.S.C. § 507(a)(4)(B).	Claim No. 58 should be reclassified and allowed as a general unsecured claim in the amount of \$29,184.
10	72	Kodi Collective LLC 410 Hwy 25 S Brainerd, MN 56401	\$251,081.55	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations	Claim No. 72 should be reduced by \$103,814.02 and allowed as a general

		Aaron Crandall		prior to the Petition Date and no value was provided to the estate.	unsecured claim in the amount of \$147,267.53.
11	106	National Dispatch USA 8406 Massachusetts Ave New Port Richey, FL 34653	\$51,325.00	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 106 should be reduced by \$1,663.70 and allowed as a general unsecured claim in the amount of \$49,661.30.
12	49	SoloProtect, US LLC 701 Canyon Drive Suite 105 Coppell, TX 75019	\$89,179.53	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 49 should be reduced by \$55,908.48 and allowed as a general unsecured claim in the amount of \$33,271.05.
13	19	Uline 12575 Uline Drive Pleasant Prairie, WI 53158	\$21,852.75	Claim asserts unsecured priority status but fails to specify the section under which it alleges priority. Analysis of the Claim indicates that it is not entitled to unsecured priority status.	Claim No. 19 should be reclassified and allowed as a general unsecured claim in the amount of \$21,852.75.
14	64	United Parcel Service Inc. 2055 Army Trail Rd Suite 128 Addison, IL 60101	\$84,928.79	Claim includes amounts allegedly incurred after the Petition Date. The Debtor had ceased operations prior to the Petition Date and no value was provided to the estate.	Claim No. 64 should be reduced by \$4,029.66 and allowed as a general unsecured claim in the amount of \$80,899.13.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.
-----X

**DECLARATION OF PATRICK CAREW IN
SUPPORT OF CHAPTER 7 TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND/OR RECLASSIFY CLAIMS)**

PATRICK CAREW, pursuant to 28 U.S.C. §1746, declares under penalty of perjury as follows:

1. I submit this declaration in support of the Chapter 7 Trustee’s Second Omnibus Objection (the “Objection”)¹ seeking an order reclassifying and/or reducing certain proofs of claim filed against the Debtor.

2. I am a consultant to RK Consultants LLC (“RKC”), the financial advisors to Kenneth P. Silverman, Esq., the chapter 7 trustee of the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the “Debtor”). From a review of the Debtor’s books and records, as well as information provided to me by various personnel of the Debtor, I have personal knowledge of the facts set forth herein and, if called to testify, I could and would testify in a manner consistent with this Declaration.

3. In the ordinary course of its business, the Debtor maintained books and records (the “Books and Records”) that reflect, among other things, the Debtor’s liabilities and the amounts thereof owed to its creditors. I, along with the Trustee’s professionals, have reviewed all of the proofs of claim identified on Exhibit A to the Objection (collectively, the “Objectionable Claims”)

¹ All capitalized terms not otherwise defined here shall carry the same meaning ascribed to them in the Objection.

and compared the amounts asserted in the Proofs of Claims with the Books and Records to determine the validity of the asserted claims.

4. With respect to each of the Objectionable Claims, the amounts asserted by each Objectionable Claim should be either reclassified and/or reduced because (i) the Debtor's books and records indicate a lesser amount due, and/or such amount is not entitled to priority; and (ii) the backup provided in such claim does not support the amount and/or classification asserted.

5. Accordingly, I believe that the Court should enter an order reclassifying and/or reducing each Objectionable Claim as set forth on Exhibit A to the Objection.

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

Executed on June 12, 2025.

s/ Patrick Carew
Patrick Carew

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.
-----X

**ORDER GRANTING CHAPTER 7 TRUSTEE’S SECOND OMNIBUS
OBJECTION TO CLAIMS (REDUCE AND/OR RECLASSIFY CLAIMS)**

Upon the Chapter 7 Trustee’s Third Omnibus Objection to Claims (Reduce and/or Reclassify Claims) (ECF Doc. No. __) (the “Objection”) dated June 12, 2025, seeking entry of an order reclassifying and/or reducing certain proofs of claim filed by certain claimants against the Debtor’s estate; and upon the declaration of Patrick Carew filed in support of the Objection; and upon the hearing on the Objection held before the Court on July 15, 2025 (the “Hearing”) the transcript of which is incorporated herein by reference; and due and proper notice of the Objection and the Hearing having been given to claimants in accordance with the Federal Rules of Bankruptcy Procedure; and it appearing that no further notice need be given or required; and after due deliberation and sufficient cause appearing for the relief requested; it is hereby

ORDERED, that the Objection is granted to the extent provided herein; and it is further

ORDERED, that each claim identified on Exhibit 1 hereto is hereby reclassified as set forth on Exhibit 1; and it is further

ORDERED, that each claim identified on Exhibit 2 hereto is hereby reduced as set forth on Exhibit 2; and it is further

ORDERED, that the Trustee is hereby authorized to do such things, expend such funds and execute such documents as to effectuate the terms and conditions of this Order.

Dated: New York, New York
July __, 2025

HONORABLE DAVID S. JONES
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1 (Reclassified Claims)

Claim No.	Creditor's Name and Address	Amount Claimed	Relief Granted
119	Hughes Network Systems, LLC Attn Sean Fleming VP and Assoc. Gen. Counsel 11717 Exploration Lane Germantown, MD 20876	\$86,440.25	Reclassified as a general unsecured claim in the amount of \$86,217.56.
58	JBCHoldings NY LLC 108 West 39th Street 7th Floor New York, NY 10018 Attn: Keith Geller	\$29,184.00	Reclassified as a general unsecured claim in the amount of \$29,184.00.
19	Uline 12575 Uline Drive Pleasant Prairie, WI 53158	\$21,852.75	Reclassified as a general unsecured claim in the amount of \$21,852.75.

EXHIBIT 2 (Reduced Claims)

Claim No.	Creditor's Name and Address	Amount Claimed	Relief Granted
100	Awin Inc. 8 Market Place, Suite 600 Baltimore, MD 21202	\$337,959.45	Claim is allowed as a general unsecured claim in the amount of \$303,588.45.
93	Constangy, Brooks, Smith & Prophete, LLP 230 Peachtree St., Suite 2400 Atlanta, GA 30303	\$41,519.40	Claim is allowed as a general unsecured claim in the amount of \$39,524.40.
91	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$10,000.00	Claim is allowed as a general unsecured claim in the amount of \$5,666.66.
84	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$42,026.97	Claim is allowed as a general unsecured claim in the amount of \$24,181.63.
32	Ernst and Young LLP 200 Plaza Drive Secaucus, NJ 07094	\$58,320.00	Claim is allowed as a general unsecured claim in the amount of \$4,232.90.
38	Google LLC White and Williams LLP 1650 Market Street, Suite 1800 Philadelphia, PA 19103	\$280,316.27	Claim is allowed as a general unsecured claim in the amount of \$209,056.53.
97	Hain Capital Investors Masters Fund, LTD. 301 Route 17 North, Suite 816A Rutherford, NJ 07070	\$89,544.05	Claim is allowed as a general unsecured claim in the amount of \$4,973.29.
119	Hughes Network Systems, LLC Attn Sean Fleming VP and Assoc. Gen. Counsel 11717 Exploration Lane Germantown, MD 20876	\$86,440.25	Claim is allowed as a general unsecured claim in the amount of \$86,217.56.
72	Kodi Collective LLC 410 Hwy 25 S Brainerd, MN 56401 Aaron Crandall	\$251,081.55	Claim is allowed as a general unsecured claim in the amount of \$147,267.53.

106	National Dispatch USA 8406 Massachusetts Ave New Port Richey, FL 34653	\$51,325.00	Claim is allowed as a general unsecured claim in the amount of \$49,661.30.
49	SoloProtect, US LLC 701 Canyon Drive Suite 105 Coppell, TX 75019	\$89,179.53	Claim is allowed as a general unsecured claim in the amount of \$33,271.05.
64	United Parcel Service Inc. 2055 Army Trail Rd Suite 128 Addison, IL 60101	\$84,928.79	Claim is allowed as a general unsecured claim in the amount of \$80,899.13.