

PARTIES RECEIVING THIS MOTION SHOULD REVIEW TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED WITHIN AND/OR IN THE EXHIBITS ATTACHED HERETO TO DETERMINE WHETHER THIS MOTION AFFECTS THEIR CLAIM(S).

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

PORZIO, BROMBERG & NEWMAN, P.C.

5 Sylvan Way, Suite 110

P.O. Box 218

Parsippany, NJ 07054

Telephone: (973) 538-4006

Brett S. Moore, Esq. (bsmoore@pbnlaw.com)

Kelly D Curtin, Esq. (kdcurtin@pbnlaw.com)

Rachel A. Parisi, Esq. (raparisi@pbnlaw.com)

*Counsel to Emerald Capital Advisors in its capacity
as Liquidating Trustee*

In re:

SAM ASH MUSIC CORPORATION, *et al.*

Debtors.¹

Chapter 11

Case No. 24-14727 (SLM)

(Jointly Administered)

Hearing Date: March 10, 2026 at 11:00 a.m.

Objection Deadline: March 3, 2026 at 4:00 p.m.

**MOTION IN SUPPORT OF LIQUIDATING TRUSTEE'S FOURTH OMNIBUS
OBJECTION TO CLAIMS SEEKING TO DISALLOW AND EXPUNGE
CERTAIN DUPLICATE CLAIMS**

Emerald Capital Advisors in its capacity as the Trustee for the Liquidating Trust (the "Liquidating Trustee") established pursuant to Debtors' Second Amended Joint Plan of Liquidation, which was confirmed by the Bankruptcy Court Order dated August 15, 2024, by and through its undersigned counsel, files this *Motion in Support of Liquidating Trustee's Fourth*

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). The location of debtor Sam Ash Music Corporation's principal place of business was 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

Omnibus Objection to Claims Seeking to Disallow and Expunge Certain Duplicate Claims (the "Fourth Omnibus Objection"). In support of this Fourth Omnibus Objection, the Liquidating Trustee submits and relies upon the accompanying *Declaration of John P. Madden in Support of the Liquidating Trustee's Fourth Omnibus Objection to Claims Seeking to Disallow Duplicate Claims* (the "Declaration") filed contemporaneously herewith and respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court (the "Court") has jurisdiction over this case and this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(B). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409(a).

2. The statutory predicates for the relief requested herein are section 502(b) 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 3007-2 of the Local Rules of the United States Bankruptcy Court District of New Jersey (the "D.N.J. LBR" or the "Local Rules").

BACKGROUND

3. On May 8, 2024 (the "Petition Date"), the Debtors petitioned this court for relief under chapter 11 of the Bankruptcy Code commencing these cases (the "Chapter 11 Cases") in the United States Bankruptcy Court for the District of New Jersey (the "Bankruptcy Court").

4. On August 8, 2024, the Second Amended Joint Plan of Liquidation of Sam Ash Music Corporation and Its Subsidiary Debtors Pursuant to Chapter 11 of the Bankruptcy Code [Dkt. No. 438] (as further modified, supplemented, and amended, the "Plan").

5. On August 30, 2024, the Bankruptcy Court entered an order (Meisel, B.J.) [Dkt. No. 460] (the "Confirmation Order") confirming the Plan.

6. On August 30, 2024 (the "Effective Date"), the Plan became effective. *See* Notice of Effective Date [Dkt. No. 501].

7. On January 31, 2025, the Liquidating Trustee filed its *First Omnibus Objection to Claims Seeking to Modify or Disallow and Expunge Certain (I) Duplicate Claims; (II) Amended and Superseded Claims; (III) Satisfied Claims; (IV) Inadequately Supported Claims; (V) Claims Filed in the Wrong Case; (VI) Claims that Improperly Assert Priority, (VII) Reduced and Allowed Claims; and (VIII) No Liability Claims* (the "First Omnibus Objection") [ECF No. 600]. The Court granted the First Omnibus Objection on March 4, 2025 [ECF No. 626].

8. On May 22, 2025, the Liquidating Trustee filed its *Second Omnibus Objection to Claims Seeking to Modify or Disallow and Expunge Certain (I) Duplicate Claims; (II) Amended and Superseded Claims; (III) Inadequately Supported Claims; (IV) Reduced and Allowed Claims; and (V) Claims That Improperly Assert Priority Status* (the "Second Omnibus Objection") [ECF No. 648]. The Court granted the Second Omnibus Objection on June 24, 2025 [ECF No. 665] and entered a supplemental order granting the Second Omnibus Objection on July 22, 2025 [ECF No. 674].

9. On January 31, 2025, the Liquidating Trustee filed its *Third Omnibus Objection to Claims Seeking to Modify or Disallow and Expunge Certain (I) Late Filed Claims and (II) No Liability Claims* (the "Third Omnibus Objection") [ECF No. 650]. The Court granted the Third Omnibus Objection on June 24, 2025 [ECF No. 666] and entered a supplemental order granting the Second Omnibus Objection on July 8, 2025 [ECF No. 671].

A. The Claims Reconciliation Process

10. Pursuant to the Plan, the Liquidating Trustee was appointed pursuant to the terms of the Liquidating Trust Agreement on the Effective Date and is authorized to, among other things, "control and effectuate the Claims reconciliation process, including to object to, seek to

subordinate, compromise or settle any and all Claims against the Debtor." See Confirmation Order, at Ex. A, Dkt. No. 460.

11. On June 12, 2024, each of the Debtors filed their respective schedules of assets and liabilities (the "Schedules") pursuant to Bankruptcy Rule 1007.

12. On June 5, 2024, the Court entered an order establishing certain dates and deadlines for filing Proofs of Claim in these chapter 11 cases [Dkt. No. 201]. Specifically, among other things, the Court established July 10, 2024 (the "General Claims Bar Date") as the deadline for all persons and entities asserting a Claim (as defined in section 101(5) of the Bankruptcy Code) against the Debtors that arose on or prior to the Petition Date, including claims pursuant to section 503(b)(9) of the Bankruptcy Code, and November 4, 2024 (the "Governmental Bar Date"), as the deadline for all governmental agencies to file a Claim.

13. To date, four thousand two hundred and forty three (4,243) proofs of claims have been filed against the Debtors.

14. The Liquidating Trustee and its professionals have been reviewing and analyzing the Debtors' books and records ("Books and Records"), the Claims Register, and the individual proofs of claim to determine the validity of the proofs of claim.

15. This process included identifying categories of claims that may be targeted for disallowance and expungement or other modification. Accordingly, the Liquidating Trustee and its professional have reviewed each of the claims listed on Schedule A (the "Claims") attached to the proposed order filed herewith (the "Proposed Order"), and has concluded that each of the Claims should be modified and/or disallowed and expunged as set forth in the Schedules attached to the Proposed Order and as further explained below.

RELIEF REQUESTED

16. By this Fourth Omnibus Objection, the Liquidating Trustee respectfully requests the entry of the Proposed Order expunging or modifying the claims that the Liquidating Trustee has listed on Schedule A to the Proposed Order.

17. Each of the claims identified on Schedule A of the Proposed Order (the "Duplicate Claims") are duplicate claims that were filed in the same dollar amount and based on the same obligation as other claims filed by the respective creditors, and therefore the Duplicate Claims have no valid and independent basis for allowance. Accordingly, the Liquidating Trustee seeks to disallow and expunge the Duplicate Claims.

BASIS FOR RELIEF REQUESTED

18. A proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Where an objector refutes at least one of the claim's essential allegations, "the burden reverts to the claimant to prove the validity of the claim by preponderance of the evidence." *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 174 (3d Cir. 1992). Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law" 11 U.S.C. § 502(b)(1). Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b).

I. The Omnibus Nature is Appropriate

19. Bankruptcy Rule 3007(d) allows the filing of omnibus objections to claims if the objection is based on one or more of the eight (8) grounds listed in Bankruptcy Rule 3007(d):

- (1) they duplicate other claims;
- (2) they have been filed in the wrong case;
- (3) they have been amended by subsequently filed proofs of claim;
- (4) they were not timely filed;

- (5) they have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order;
- (6) they were presented in a form that does not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance;
- (7) they are interests, rather than claims; or
- (8) they assert priority in an amount that exceeds the maximum amount under §507 of the Code.

Fed. R. Bankr. P. 3007(d).

20. Bankruptcy Rule 3007(c) expressly affords the Court discretion to authorize omnibus objections based upon grounds beyond those explicitly delineated by Bankruptcy Rule 3007(d). *See* Fed. R. Bankr. P. 3007(c) ("Unless otherwise ordered by the court or permitted by subdivision (d), objections to more than one Claim shall not be joined in a single objection.") (emphasis added). Moreover, section 105(a) of the Bankruptcy Code provides that a bankruptcy court may "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions [of the Bankruptcy Code]." 11 U.S.C. § 105(a). Thus, the Court has expansive equitable power to fashion any order or decree that is in the interest of preserving or protecting the value of a debtor's assets. *See e.g., Comm. Of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1069 (2d Cir. 1983) ("[A] bankruptcy judge must have substantial freedom to tailor his orders to meet differing circumstances."); *In re Keene Corp.*, 168 B.R. 285 292 (Bankr. S.D.N.Y. 1994) (the court can "use its equitable powers to assure the orderly conduct of the reorganization proceedings.").

21. Expanding on Bankruptcy Rule 3007, Local Rule 3007-2 broadens the ability to file omnibus objections to claims while requiring a Local Form notice. Specifically, Local Rule 3007-2 states:

D.N.J. LBR 3007-2. Omnibus Objection to Claims
An omnibus objection to claims may be filed to reduce the amount of a claim or to modify a claim's priority status. Local Form *Notice*

of Objection to Your Claim must be filed and served on each claimant.

D.N.J. LBR 3007-2.

22. Here, the Claims are appropriately included in an omnibus objection under Bankruptcy Rule 3007(d) and/or Local Rule 3007-2.

23. To the extent the Court determines that neither Bankruptcy Rule 3007(d) nor Local Rule 3007-2 is applicable, the Liquidating Trustee requests that the Court waive any requirement to file separate motions for efficiency purposes. Indeed, the Liquidating Trustee seeks to avoid filing numerous individual objections at the estate's expense. This will reduce administrative expenses by eliminating the time and cost of preparing separate objections, will reduce the Court's time in reviewing, and to the extent necessary, hearing such objections, and will expedite distributions. Thus, to the extent necessary pursuant to section 105 of the Bankruptcy Code and Bankruptcy Rule 3007(c), the Liquidating Trustee seeks to utilize the Local Rules and/or expand the grounds in Bankruptcy Rule 3007(d) upon which objections to claims may be joined in a single objection.

II. The Duplicate Claims Should Be Expunged.

24. Schedule A of the Proposed Order provides a list of the Duplicate Claims which are identified in the column entitled 'Duplicate Claims' as well as a column listing the corresponding 'Surviving Claims' that the Duplicate Claims are duplicative of.

25. Upon review of the Duplicate Claims, the Surviving Claims, the Claims Register, and the Debtors' Books and Records, the Liquidating Trustee has determined that the Duplicate Claims were filed in the same dollar amount and based on the same obligation as their corresponding Surviving Claims, and that the Duplicate Claims have no valid and independent basis for allowance. In particular, the Duplicate Claims arise from guarantees of the respective lease agreements the Surviving Claim is based upon.

26. The Bankruptcy Code authorizes disallowance of a claim if unenforceable under applicable law. 11 U.S.C. § 503(b)(1). Attempts to enhance a landlord's recovery beyond the bankruptcy-allowed measure of lease damages are inconsistent with the Bankruptcy Code's policy of preventing a landlord "windfall" at the expense of other unsecured creditors. *See, e.g., In re PPI Enterprises*, 324 F.3d 197 (3d Cir. 2003) (noting that language in the Code reflects Congress's intent to prevent landlords from receiving a windfall over other creditors). Moreover, the Plan is a joint Plan for each of the Debtors (Plan, Art. IV.A), and serves as a motion "deeming the substantive consolidation of the Debtors' Estates into a single Estate . . . As a result . . . each Class of Claims and Interests shall be treated as against a single consolidated estate" Plan, Art. IV.Q. . Further, it states that "[n]otwithstanding any other provision hereof, no creditor shall receive more than full payment of its applicable Allowed Claim including any interest, costs or fees that may be payable with respect thereto under or pursuant to the Plan." *See* Plan, Art. V.O.

27. Taken together, the Plan establishes a single claims pool and a single recovery framework for all creditors. Because each Claimant has received, or will receive, its proper distribution on account of its underlying lease obligation through the Surviving Claim, each Claimant is entitled to only one satisfaction of that debt under applicable law. Accordingly, the Duplicate Claims should be disallowed.

28. Pursuant to Bankruptcy Rule 3007(d)(1), the Liquidating Trustee respectfully asserts that the Duplicate Claims should be disallowed and expunged.

RESPONSES

29. Parties Required to File a Response. Any party who disagrees with the relief requested in this Fourth Omnibus Objection is required to file a response in accordance with the procedures set forth herein (the "Response"). If a claimant whose Claim is subject to this Fourth Omnibus Objection does not file and serve a Response in compliance with the procedures below,

the Court may grant the Fourth Omnibus Objection with respect to such Claim without further notice to the claimants.

30. Response Contents. Each Response must contain the following (at a minimum):

- a. a caption stating the name of the Court, the name of the Debtors, the case number, the title of the Omnibus Objection to which the Response is directed, and, if applicable, the Proof of Claim number(s) related thereto from the Claims Register;
- b. a concise statement setting forth the reasons why the Court should not grant the Omnibus Objection with respect to such Claim, including the factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
- c. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Omnibus Objection; provided, however, that the claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the claimant shall disclose to the Liquidating Trustee all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints; and
- d. the following contact information for the responding party:
 - i. the name, address, telephone number, and email address of the responding claimant; or
 - ii. the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom

31. Filing and Service of the Response. A Response will be deemed timely only if it is filed with the Court and *actually received* by **4:00 p.m. (prevailing Eastern Time) on March 3, 2026** (the "Response Date") to the undersigned counsel.

RESERVATION OF RIGHTS

32. The Liquidating Trustee reserves the right to object further to any claims on any additional factual or legal basis. Without limiting the generality of the foregoing, the Liquidating Trustee specifically reserves the right to amend this Fourth Omnibus Objection, file additional papers in support of the Fourth Omnibus Objection, or take any other appropriate action, including to: (a) respond to any allegation, argument, or defense that may be raised in a response by or on behalf of any claimant or other party in interest, (b) object further to any claim for which a claimant

provides (or attempts to provide) additional evidence or substantiation, and (c) object further to any claim based on additional information that may be discovered by the Liquidating Trustee on further review of the claim or through discovery.

SEPARATE CONTESTED MATTER

33. To the extent that a response is filed regarding any Proof of Claim and the Liquidating Trustee is unable to resolve any such response, each such Proof of Claim, and the Fourth Omnibus Objection as it pertains to such Proof of Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Liquidating Trustee requests that any order entered by the Court regarding an objection or other reply asserted in response to this Fourth Omnibus Objection be deemed a separate order with respect to each proof of claim.

NOTICE

34. Notice of this Fourth Omnibus Objection has been given to: (a) each of the claimants whose claims are subject to this Fourth Omnibus Objection and their counsel (if known); (b) the Office of the United States Trustee; and (c) parties that have filed a request for service of papers under Bankruptcy Rule 2002 since the Effective Date. The Liquidating Trustee respectfully submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

CONCLUSION

WHEREFORE, based upon the foregoing, the Liquidating Trustee respectfully requests that the Court: (a) grant this Fourth Omnibus Objection; (b) enter an order substantially in the form of the Proposed Order filed herewith granting this Fourth Omnibus Objection and providing that each claim shall be modified or disallowed and expunged, as applicable; and (c) grant such other and further relief as the Court deems just and proper.

Dated: February 6, 2026

PORZIO, BROMBERG & NEWMAN, P.C.

By: /s/ Brett S. Moore
Brett S. Moore, Esq.
Kelly D Curtin, Esq.
Rachel A. Parisi, Esq.
5 Sylvan Way, Suite 110
P.O. Box 218
Parsippany, NJ 07054
Telephone: (973) 538-4006
bsmoore@pbnlaw.com
kdcurtin@pbnlaw.com
raparisi@pbnlaw.com

*Counsel to the Liquidating Trustee of the
Liquidating Trust of Sam Ash Music
Corporation and its Subsidiary Debtors*

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-1	
PORZIO, BROMBERG & NEWMAN, P.C. 5 Sylvan Way, Suite 110 P.O. Box 218 Parsippany, NJ 07054 (973) 538-4006 Brett S. Moore, Esq. (bsmoore@pbnlaw.com) Kelly D Curtin, Esq. (kdcurtin@pbnlaw.com) Rachel A. Parisi, Esq. (raparisi@pbnlaw.com) <i>Counsel to Emerald Capital Advisors in its capacity as Liquidating Trustee</i>	
In re: SAM ASH MUSIC CORPORATION, <i>et al.</i> Debtors. ¹	Chapter 11 Case No. 24-14727 (SLM) (Jointly Administered) Hearing Date: March 10, 2026 at 11:00 a.m. Objection Deadline: March 3, 2026 at 4:00 p.m.

**DECLARATION OF JOHN P. MADDEN IN SUPPORT OF LIQUIDATING
TRUSTEE'S FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKING TO
DISALLOW AND EXPUNGE CERTAIN DUPLICATE CLAIMS**

I, John P. Madden, hereby declare as follows pursuant to 28 U.S.C. § 1746:

1. I am an authorized representative of Emerald Capital Advisors in its capacity as the Trustee for the Liquidating Trust (the "Liquidating Trustee") established pursuant to Debtors' Second Amended Joint Plan of Liquidation, which was confirmed by the Bankruptcy Court Order dated August 15, 2024.

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). Upon information and belief, the location of debtor Sam Ash Music Corporation's principal place of business is 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

2. I submit this declaration (the “Declaration”) for all permissible purposes under the Federal Rules of Bankruptcy Procedure, the Federal Rules of Civil Procedure, and the Federal Rules of Evidence in support of the *Motion in Support of Liquidating Trustee's Fourth Omnibus Objection to Claims Seeking to Disallow and Expunge Certain Duplicate Claims* (the “Fourth Omnibus Objection”).²

2. As part of my current position in assisting with Liquidating Trustee’s responsibilities under the Plan and the Liquidating Trust Agreement, I am responsible for certain claims management and reconciliation matters. I am generally familiar with the Debtors’ business affairs and books and records (the “Debtors’ Books and Records”) that reflect, among other things, the Debtors’ liabilities and the amount thereof owed to their creditors as of the Petition Date.

3. I have read the Fourth Omnibus Objection and am directly, or by and through my colleagues who also work on this matter as the Liquidating Trustee’s advisors, familiar with the information contained therein and the exhibits attached thereto.

4. I am authorized to submit this Declaration in support of the Fourth Omnibus Objection. 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 knowledge of the Debtors’ operations and the Debtors’ Books and Records; (d) information supplied to me by the Liquidating Trust’s advisors and by others at the Liquidating Trust’s request; or (e) as to matters involving United States bankruptcy law or rules or other applicable laws, my reliance upon the advice of counsel or other advisors to the Liquidating Trustee. If called upon to testify, I could and would testify competently to the facts set forth herein.

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to such term as in the Fourth Omnibus Objection.

5. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the Proofs of Claim filed against the Debtors in these chapter 11 cases.

6. Upon a thorough review of the Proofs of Claim filed in these Chapter 11 Cases and supporting documentation thereto, I have determined that the Duplicate Claims listed on **Schedule A** to the Proposed Order are duplicative of other Proofs of Claim filed by or on behalf of the same claimant (or a successor thereto) in respect of the same liabilities as the Proofs of Claim reflected in the column labeled “Surviving Claim” on Schedule A. In particular, the Duplicate Claims arise from guarantees of the respective lease agreements the Surviving Claim is based upon. I understand that the Plan establishes a single claims pool and a single recovery framework for all creditors. Accordingly, I believe the Duplicate Claims listed on Schedule A should be disallowed and expunged in their entirety:

7. Failure to disallow the Duplicate Claims could result in the relevant claimant receiving an unwarranted recovery against the Debtors, to the detriment of other creditors. Accordingly, I believe that the Court should grant the relief requested in the Fourth Omnibus Objection.

I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: February 6, 2026

By: /s/ John P. Madden
John P. Madden

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-1	
PORZIO, BROMBERG & NEWMAN, P.C. 5 Sylvan Way, Suite 110 P.O. Box 218 Parsippany, NJ 07054 (973) 538-4006 Brett S. Moore, Esq. (bsmoore@pbnlaw.com) Kelly D Curtin, Esq. (kdcurtin@pbnlaw.com) Rachel A. Parisi, Esq. (raparisi@pbnlaw.com) <i>Counsel to Emerald Capital Advisors in its capacity as Liquidating Trustee</i>	
In re:	Chapter 11
SAM ASH MUSIC CORPORATION, <i>et al.</i>	Case No. 24-14727 (SLM)
Debtors. ¹	(Jointly Administered)

**ORDER GRANTING LIQUIDATING TRUSTEE'S FOURTH OMNIBUS
OBJECTION TO CLAIMS SEEKING TO DISALLOW AND EXPUNGE
CERTAIN DUPLICATE CLAIMS**

The relief set forth on the following pages, numbered two (2) through and including four (4), is hereby **ORDERED**:

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: Sam Ash Music Corporation (3915); Samson Technologies Corp. (4062); Sam Ash Megastores, LLC (9955); Sam Ash California Megastores, LLC (3598); Sam Ash Florida Megastores, LLC (7276); Sam Ash Illinois Megastores, LLC (8966); Sam Ash Nevada Megastores, LLC (6399); Sam Ash New York Megastores, LLC (7753); Sam Ash New Jersey Megastores, LLC (8788); Sam Ash CT, LLC (5932); Sam Ash Music Marketing, LLC (2024); and Sam Ash Quikship Corp. (7410). The location of debtor Sam Ash Music Corporation's principal place of business is 278 Duffy Avenue, P.O. Box 9047, Hicksville, NY 11802.

Page: 2
Debtor: In re Sam Ash Music Corporation, *et al.*
Case No.: 24-14727 (SLM)
Caption: Order Granting Liquidating Trustee's Fourth Omnibus Objection To Claims
Seeking To Disallow And Expunge Certain Duplicate Claims

Upon the fourth omnibus objection (the "Fourth Omnibus Objection")² of the Liquidating Trustee in the above-captioned Chapter 11 Cases seeking entry of an order, pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-2, disallowing, and expunging each of the claims set forth on **Schedule A** hereto because each such claim is duplicative of other Proofs of Claim filed by or on behalf of the same claimant and each such claim should be disallowed and expunged; and the Court having jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and consideration of the Fourth Omnibus Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Fourth Omnibus Objection has been given and that no other or further notice is necessary; and upon the record herein; and the Court having determined that the relief sought by the Fourth Omnibus Objection is in the best interests of the Liquidating Trustee, the estates, and creditors; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Fourth Omnibus Objection is **GRANTED** as set forth herein.
2. Each Duplicate Claim listed on **Schedule A** to this Order is disallowed and expunged in its entirety. The Surviving Claims identified on Schedule A will remain on the Claims Register and such Claims are neither allowed nor disallowed at this time, and remain subject to any future objection on any basis. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any of the Surviving Claims.

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to such term as in the Fourth Omnibus Objection.

Page: 3
Debtor: In re Sam Ash Music Corporation, *et al.*
Case No.: 24-14727 (SLM)
Caption: Order Granting Liquidating Trustee's Fourth Omnibus Objection To Claims
Seeking To Disallow And Expunge Certain Duplicate Claims

3. The rights of the Liquidating Trustee to object in the future to any of the claims that are the subject of the Fourth Omnibus Objection on any grounds, and to amend, modify, and/or supplement the Fourth Omnibus Objection, including, without limitation, to object to amended or newly filed claims is hereby reserved. Without limiting the generality of the foregoing, the Liquidating Trustee specifically reserves the right to amend the Fourth Omnibus Objection, file additional papers in support of the Fourth Omnibus Objection, or take any other appropriate actions, including to (a) respond to any allegation or defense that may be raised in a response filed in accordance with the Fourth Omnibus Objection by or on behalf of any of the claimants or other interested parties; (b) object further to any Claim for which a claimant provides (or attempts to provide) additional documentation or substantiation; and (c) object further to any Claim based on additional information that may be discovered upon further review by the Liquidating Trustee or through discovery pursuant to the applicable provisions of the Bankruptcy Rules.

4. For the avoidance of doubt, nothing in the Fourth Omnibus Objection or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the Liquidating Trustee, (b) an implication or admission that any particular claim is of a type specified or defined in this Order or the Fourth Omnibus Objection, and/or (c) constitute a waiver of the Liquidating Trustee's rights to dispute any claim on any grounds.

5. The Liquidating Trustee, its Claims and Noticing Agent (Epiq), and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

6. The objection to each claim addressed in the Fourth Omnibus Objection and as set forth on Schedule A attached hereto, constitutes a separate contested matter as contemplated by

Page: 4
Debtor: In re Sam Ash Music Corporation, *et al.*
Case No.: 24-14727 (SLM)
Caption: Order Granting Liquidating Trustee's Fourth Omnibus Objection To Claims
Seeking To Disallow And Expunge Certain Duplicate Claims

Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim that is the subject of the Fourth Omnibus Objection and this Order. 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 stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Fourth Omnibus Objection and this Order.

7. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

SCHEDULE A

DUPLICATE CLAIMS

	Name of Claimant	Debtor Against Whom Claim is Asserted	Duplicate Claim(s)	Surviving Claim
1.	SPRINGDALE KEMPER RE LLC	SAM ASH MUSIC CORPORATION	108	109
2.	MARTIN FAMILY TRUST, THE	SAM ASH MUSIC CORPORATION	10274	10273
3.	BPREP 333 W 34TH LLC	SAM ASH MUSIC CORPORATION	10290	10286
4.	UE 2100 ROUTE 38 LLC	SAM ASH MUSIC CORPORATION	10373	10372