

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670  
Chapter 11

**TRUSTEE’S OBJECTION TO PROOFS OF CLAIM FILED BY NEW  
BRUNSWICK SOUTHERN RAILWAY COMPANY LIMITED AND MAINE  
NORTHERN RAILWAY COMPANY LIMITED ON THE BASIS THAT CERTAIN  
OF SUCH CLAIMS ARE DUPLICATIVE OF OTHERS, AND SUCH OTHERS ARE  
IMPROPERLY ASSERTED AS ADMINISTRATIVE AND/OR PRIORITY CLAIMS**

Robert J. Keach, the chapter 11 trustee (the “Trustee”) of Montreal Maine & Atlantic Railway, Ltd. (“MMA” or the “Debtor”), hereby objects (the “Objection”) to (a) Proofs of Claim No. 242-1 (the “MN Duplicate Claim”) and 257-1 (“Claim 257”) filed by Maine Northern Railway Company Limited (“MN Railway”) and (b) Proofs of Claim No. 243-1 (“NB Duplicate Claim,” and together with the MN Duplicate Claim, the “Duplicate Claims”) and 259-1 (“Claim 259,” and together with Claim 257, the “Asserted 1171(b) Claims”) filed by New Brunswick Southern Railway Company Limited (“NB Railway,” and together with MN Railway, the “MN/NB Railways”). As set forth below, the Trustee objects to (x) the Duplicate Claims on the basis that they are duplicative of their respective Asserted 1171(b) Claims and (y) the Asserted 1171(b) Claims on the basis that they are improperly asserted as administrative and/or priority claims against the Debtor. In support of this Objection, the Trustee states as follows:

**JURISDICTION, VENUE AND BASES FOR RELIEF**

1. The United States District Court for the District of Maine (the “District Court”) has original, but not exclusive, jurisdiction over this chapter 11 case pursuant to 28 U.S.C.

§ 1334(a) and over this Objection pursuant to 28 U.S.C. § 1334(b). Pursuant to 28 U.S.C. § 157(a) and Rule 83.6 of the District Court's local rules, the District Court has authority to refer and has referred this chapter 11 case, and, accordingly, this Objection, to this Court.

2. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and the Court has constitutional authority to enter judgment in this action.

3. Venue over this chapter 11 case is proper in this district pursuant to 28 U.S.C. § 1408, and venue over this proceeding is proper in this district pursuant to 28 U.S.C. § 1409.

4. The relief sought in this Objection is predicated upon section 1172(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 3007-1 of the Local Rules for the United States Bankruptcy Court for the District of Maine (the "Local Rules").

5. The *Declaration of Fred C. Caruso in Support of Confirmation of Trustee's Revised First Amended Plan of Liquidation Dated July 15, 2015* [D.E. 1688] (the "Caruso Decl.") provides further support for the facts alleged in this Objection.

## **BACKGROUND**

### **A. Relevant Operational Background and the Interline Settlement System**

6. From January 2003 until May 2014, the Debtor operated an integrated, international shortline freight railroad system (the "System") with its wholly owned Canadian subsidiary, Montréal Maine & Atlantic Canada Co. ("MMA Canada"). The System originally included 510 route miles of track in Maine, Vermont and Québec, comprising a substantial component of the transportation systems of Northern Maine, Northern New England, Québec, and New Brunswick.

7. In the ordinary course of its business operations, the Debtor, like many other railroads, participated in the Interline Settlement System (the "ISS"). See Caruso Decl. ¶¶ 16-17.

The ISS provides, in effect, a central clearing house for all participating railroads to net accounts receivable and payable with respect to other participating railroads' shares of the freight revenue invoiced to a customer by the originating railroad. Caruso Decl. ¶ 15. The ISS thus mitigates credit risk among railroads by enabling a railroad (hypothetical "Railroad A") to mitigate the risk that it would pay a fellow railroad (hypothetical "Railroad B") on an invoice, knowing that Railroad B owes Railroad A on a separate invoice, only to find that Railroad B cannot pay on that second invoice.

8. The MN/NB Railways opted out of the ISS. Caruso Decl. ¶ 17. Instead, the MN/NB Railways entered into an agreement with MMA whereby MMA either (a) invoiced the customer for freight revenue originated by the MN/NB Railways ("originating traffic") or (b) received freight revenue through the ISS for "received traffic" (which was invoiced to the customer by the originating railroad), in either case for both MMA's and the MN/NB Railways' share of the freight revenue. Id. Periodically, MMA and the MN/NB Railways settled their accounts payable and receivable as between themselves. Id. This business decision amounted to a determination to avoid the credit-risk-mitigating effect of the ISS for, among other reasons, administrative convenience, and to instead rely on the credit of MMA. *See Id.*

**B. Wheeling's Line of Credit and Security Interest in ISS Proceeds**

9. The Debtor obtained financing under a \$6 million revolving line of credit with Wheeling & Lake Erie Railway Company ("Wheeling") pursuant to that certain Line of Credit and Security Agreement dated as of June 15, 2009 (the "Wheeling LOC"). To secure the obligations under the Wheeling LOC, the Debtor, MMA Canada, and certain other parties entered into a security agreement with Wheeling dated June 15, 2009, which granted a security interest to Wheeling in certain of the Debtor's property—primarily accounts receivable and certain inventory. Wheeling filed a UCC-1 Financing Statement in Delaware to perfect a

security interest in the Debtor's accounts receivable and inventory, along with the proceeds thereof.

10. The proceeds that MMA received via the ISS or from invoicing MN/NB Railways' customers were thus property Wheeling claimed as collateral. Caruso Decl. ¶ 18. As such, Wheeling would have had a right to payment from such proceeds that would have been senior to any claims the MN/NB Railways could make against them. Caruso Decl. ¶ 18. That the MN/NB Railways' claim to the ISS and such customer invoice proceeds was junior to another stakeholder's claim both established and further exacerbated the MN/NB Railways' sole reliance on MMA's credit (indeed its borrowings from Wheeling), as opposed to looking to MMA's direct daily or weekly cash flow for payment. Caruso Decl. ¶ 18.

**C. The Derailment and the Debtor's Bankruptcy Filing**

11. On July 6, 2013, an unmanned eastbound MMA train with 72 carloads of crude oil, a buffer car, and 5 locomotive units derailed in Lac-Mégantic, Québec (the "Derailment"). The transportation of the crude oil had begun in New Town, North Dakota by the Canadian Pacific Railway ("CP") and MMA Canada later accepted the rail cars from CP at Saint-Jean, Québec. The crude oil was to be transported via the Saint-Jean-Lac-Mégantic line through Maine to its ultimate destination in Saint John, New Brunswick.

12. The Derailment set off several massive explosions, destroyed part of downtown Lac-Mégantic, and is presumed to have killed 47 people. A large quantity of oil was released into the environment, necessitating an extensive cleanup effort. As a result of the Derailment and the related injuries, deaths, and property damage, lawsuits were filed against the Debtor in both the United States and Canada. After the Derailment, Canadian train activity was temporarily halted between Maine and Québec on the MMA Canada line, resulting in the

Debtor losing much of its freight business. These effects of the Derailment caused the Debtor's aggregate gross revenues to fall drastically to approximately \$1 million per month.

13. On August 7, 2013, the Debtor filed a voluntary petition for relief commencing a case under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Maine (the "Case"). Simultaneously, MMA Canada filed for protection under Canada's Companies' Creditors Arrangement Act (Court File No. 450-11-000167-134). On August 21, 2013, the Office of the United States Trustee (the "U.S. Trustee") appointed the Trustee to serve as trustee in the Debtor's Case pursuant to 11 U.S.C. § 1163 [D.E. No. 64].

**D. The Debtor's Schedules and the MN/NB Railways' Proofs of Claim**

14. On September 11, 2013, the Debtor filed its schedule of assets and liabilities and statement of financial affairs [D.E. 216] (the "Schedules"). The Schedules list (a) MN Railway as having a non-contingent, liquidated and undisputed general unsecured claim in the amount of \$144,276.00 (the "Scheduled MN Railway Amount") and (b) NB Railway as having a contingent, unliquidated and disputed general unsecured claim *owed by MMA Canada* in the amount of \$2,351,245.00. See Schedule F (Creditors Holding Unsecured Nonpriority Claims), pp. 134, 150 of 244.

15. On June 13, 2014, the MN/NB Railways filed the Duplicate Claims, and later the same day filed the Asserted 1171(b) Claims. The MN Duplicate Claim and Claim 257 are substantially (if not entirely) identical, as are the NB Duplicate Claim and Claim 259. The Duplicate Claims are thus duplicative of their respective Asserted 1171(b) Claims.

16. Claim 257 asserts claims in the aggregate amount of \$335,101.19 arising from "[f]reight services provided to the Debtor in connection with interline rail shipments." *See* Claim No. 257. The claim is broken down as follows: (a) a claim asserted to be secured by an "equitable lien . . . under the Six-Month rule applicable in federal court receiverships . . ." in the

amount of \$167,228.89 and (b) a claim asserted to be entitled to priority under section 507(a) in the amount of \$187,872. *See* Claim No. 257. Putting aside the character of the claim, Claim 257 thus asserts \$190,825.19 owed in excess of the Scheduled MN Railway Amount.<sup>1</sup>

17. Claim 259 asserts claims in the aggregate amount of \$2,164,471.30 arising from “[f]reight services provided to the Debtor in connection with interline rail shipments.” *See* Claim No. 259. The claim is broken down as follows: (a) a claim asserted to be secured by an “equitable lien . . . under the Six-Month rule applicable in federal court receiverships . . .” in the amount of \$1,971,835 and (b) a claim asserted to be entitled to priority under section 507(a) in the amount of \$192,637. *See* Claim No. 259. Putting aside the character of the claim, the entire amount asserted in Claim 259 is in excess of what the Debtor acknowledged to be a valid claim against MMA in the Schedules.<sup>2</sup>

**E. Confirmation of the Plan**

18. On July 15, 2015, the Trustee filed the *Trustee’s Revised First Amended Plan of Liquidation Dated July 15, 2015* [D.E. 1534].

19. On October 9, 2015, the Bankruptcy Court confirmed the Trustee’s Revised First Amended Plan of Liquidation Dated July 15, 2015 (as Amended October 8, 2015) [D.E. 1801] (the “Confirmation Order,” and the plan confirmed thereby and attached thereto, the “Plan”).

The Confirmation Order provides, in pertinent part:

In resolution of the MN/NB Objection [to confirmation of the Plan], any 1171(b) Claims of the MN/NB Railways shall be paid in full, in Cash, on the later of the Initial Distribution date or thirty (30) days after the date such Claims become Allowed Claims. In the event the Bankruptcy Court has not determined, prior to the Initial Distribution

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<sup>1</sup> The Trustee reserves the right to object to the amount of Claim 257 in the future. In any event, as the MN/NB Railways later conceded, section 1171(b) claims are not secured claims. MN/NB Railways claim that such claims are administrative claims; the Trustee contends that they are priority claims ranked below other section 507 priority claims, but further contends that none of the claims held by MN/NB Railways enjoys section 1171(b) priority.

<sup>2</sup> The Trustee reserves the right to object to the amount of Claim 259 in the future, as well as MMA’s responsibility therefor.

Date, the existence of and/or the amount of any Allowed 1171(b) Claims of the MN/NB Railways, if any, as of such date, the Trustee shall set aside, and not distribute pending further order of the Bankruptcy Court making such determination, \$2,139,063.56 to secure any payment, to the extent required, with respect to such Allowed 1171(b) Claims, when and if determined.<sup>3</sup>

Confirmation Order, ¶ 85. As of the date of this Objection, the Initial Distribution Date has not yet occurred.

### **RELIEF REQUESTED**

20. By this Objection, the Trustee requests entry of an order, pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, (a) sustaining the Objection, (b) disallowing the Duplicate Claims in their entireties and expunging the same from the Debtor's claims register, (c) disallowing the Asserted 1171(b) Claims and allowing such claims (subject to a reservation of rights with respect to the amount of such claims) only as general unsecured claims against the Debtor, and (d) granting such other and further relief as this Court deems just and equitable.

### **BASIS FOR RELIEF**

#### **A. The Legal Standard**

##### *i. Disallowance of Claims in Chapter 11*

21. Section 502(a) 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 Bankruptcy Code defines a “claim” as a “right to payment,” 11 U.S.C. § 101(5)(A), “usually referring to a right to payment recognized under state law,” *In re Hann*, 476 B.R. 344, 354 (B.A.P. 1st Cir. 2012), *aff'd*, 711 F.3d 235 (1st Cir. 2013) (quoting *Travelers Cas. and Sur. Co. of America v. Pac. Gas and Elec. Co.*, 549 U.S. 443, 451 (2007)).

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<sup>3</sup> Capitalized terms used but not defined in this provision of the Confirmation Order shall have the meanings ascribed to such terms in the Confirmation Order or the Plan, as applicable.

22. Bankruptcy Code section 502(b)(1) provides that if an objection to a claim is filed, the court, after notice and a hearing, “shall allow such claim . . . except to the extent that—(1) such claim is unenforceable against the debtor and property of the debtor . . . .” 11 U.S.C. § 502(b)(1). The objecting party must produce evidence that would refute at least one of the allegations essential to the claim’s legal sufficiency. See In re Allegheny Int’l, Inc., 954 F.2d 167, 173-74 (3d Cir. 1992); In re St. Johnsbury Trucking Co., 206 B.R. 318, 323 (Bankr. S.D.N.Y. 1997) (“Any party objecting to the claim has the burden of putting forth evidence sufficient to negate the *prima facie* validity of the claim by refuting one or more of the facts in the filed claim.”), *aff’d* 221 B.R. 692 (S.D.N.Y. 1998), *aff’d* 173 F.3d 846 (2d Cir. 1999). Once the objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of its claim by a preponderance of the evidence. See Allegheny, 954 F.2d at 174 (citing In re WHET, Inc., 33 B.R. 424, 437 (Bankr. D. Mass. 1983)).

*ii. Claims Entitled to Priority Under Bankruptcy Code Section 1171(b)*

23. The claims protected by section 1171(b) are referred to as “six-month claims,” which are claims incurred where: (i) the claim arose within six months of the filing of the petition; (ii) the obligation was incurred for a current and necessary operating expense in the ordinary course of business; and (iii) the goods or services giving rise to the claim were not furnished in reliance on the railroad’s general credit. See In re Boston & Maine Corp., 634 F.2d 1359, 1379-80 (1st Cir. 1980).

24. As a matter of controlling law in this circuit, pre-petition interline freight claims “do not qualify for any of the express special priorities created by the Act,” including status as “six-month claims.” In re Boston & Maine Corp., 600 F.2d 307, 308, 310 (1st Cir. 1979); see also In re McLean Indus., Inc., 103 B.R. 424, 426-27 (Bankr. S.D.N.Y. 1989) (declining to extend priority to prepetition interline rail balances).

**B. The Duplicate Claims Should Be Disallowed and Expunged**

25. The Trustee objects to the Duplicate Claims, as the MN Duplicate Claim duplicates Claim 257 and the NB Duplicate Claim duplicates Claim 259. If the Duplicate Claims are not disallowed and expunged, the Trustee would be required to pay the same liabilities to the same creditors simply because such creditors filed two different proofs of claim. Accordingly, the Trustee requests that the Duplicate Claims be disallowed and expunged from the Debtor's claims register such that only the Asserted 1171(b) Claims remain (though, as forth below, the Trustee objects to the classification of such Asserted 1171(b) Claims, and as set forth above, reserves the right to object to the amount of such Asserted 1171(b) Claims and the estate's responsibility therefor), as the Duplicate Claims are not "enforceable against the Debtor." *See* 11 U.S.C. § 502(b)(1).

**C. The Asserted 1171(b) Claims Are Not Entitled to an "Equitable Lien" or Priority Status Under Bankruptcy Code Section 1171(b) and Should Thus Be Recharacterized As General Unsecured Claims**

26. The Asserted 1171(b) claims do not constitute valid 1171(b) Claims for two independent reasons under First Circuit law: *first*, the MN/NB Railways' bases for the claims place them outside the protection of Bankruptcy Code section 1171(b) *per se*, and *second*, the evidence establishes that the MN/NB Railways relied on MMA's general credit, and goods or services furnished in reliance on a railroad's credit fail the test for "six month claims."<sup>4</sup>

*i. **Interline Payments Are Not Entitled to 1171(b) Priority Status As a Matter of Law***

27. As an initial matter, the MN/NB Railways concede that the MN/NB Railways' claims are prepetition claims arising from "[f]reight services provided to the Debtor in

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<sup>4</sup> The Trustee contests the assertion that applicable law provides for the existence of an "equitable lien" securing any valid "six-month claims." But as this objection challenges the status of the Asserted 1171(b) Claims as valid six-month claims in the first instance, the Trustee hereby simply reserves the right to contest in the future whether valid six-month claims are secured by an "equitable lien."

connection with *interline rail shipments*.” See Asserted 1171(b) Claims (emphasis added). Interline rail shipments are in the nature of “per diem” charges under an interline settlement system like the ISS. But such “per diem claims do not qualify for any of the express special priorities created by the Act,” including status as “six-month claims.” Boston & Maine, 600 F.2d at 308, 310; see also McLean Industs., 103 B.R. at 426-27 (declining to extend priority to prepetition interline rail balances). Because the Asserted 1171(b) Claims constitute exactly the kind of claims the First Circuit (among other courts) has already determined fall outside the confines of claims entitled to priority status under Bankruptcy Code section 1171(b), the Asserted 1171(b) Claims should be disallowed and allowed only as general unsecured claims against the Debtor, subject to a reservation of rights as to the amount of such claims.

*ii. The MN/NB Railways Relied on the Debtor’s Credit*

28. Even putting aside the Asserted 1171(b) Claims’ *per se* disqualification from six-month claim status, the MN/NB Railways’ reliance on MMA’s credit disqualifies their claims from such status. To constitute a “six-month claim,” among other things, the claim holder must have furnished the goods or services giving rise to the claim *other than in reliance on the railroad’s general credit*. See Boston & Maine, 634 F.2d at 1379-80, 1382. In particular, the holder of an asserted 1171(b) Claim must demonstrate that it relied on the *current operating revenues* of the railroad in advancing goods or services. Id. at 1379-80.

29. But the MN/NB Railways did rely on the Debtor’s credit when furnishing the interline services giving rise to the Asserted 1171(b) Claims (indeed, the current operating revenues of MMA were the collateral of another creditor). *First*, the MN/NB Railways opted out of the ISS and instead determined to settle their accounts payable and receivable directly with MMA. See Caruso Decl, ¶ 17. The decision not to partake in the risk-mitigating clearing house system, and instead to wait for MMA to pay the MN/NB Railways directly, is

emblematic of the MN/NB Railways' reliance on MMA's credit. *See* Caruso Decl, ¶ 17. **Second**, the MN/NB Railways could not have been relying on MMA's current operating revenue, as the proceeds MMA received from the ISS were already claimed as Wheeling's collateral, and that security interest was publicly documented in Wheeling's UCC filings. *See* Caruso Decl, ¶ 18. Because the MN/NB Railways stood behind Wheeling in entitlement to the ISS proceeds and proceeds of customer billing (which proceeds constituted MMA's current operating revenue), and because those proceeds paid down the revolving line of credit to permit re-advances on the line, the risk of non-payment assumed by the MN/NB Railways was heightened, thus exacerbating their reliance on MMA's credit. *See* Caruso Decl., ¶ 18. The MN/NB Railways could not possibly have been looking to the Debtor's operating revenues for payment; those revenues paid down Wheeling's line, permitting further advances of credit, which were in turn secured by future accounts and their proceeds. For this reason as well, the MN/NB Railways' claims, as a matter of law, do not merit section 1171(b) priority status.

30. Both because the Asserted 1171(b) Claims arise from interline rail shipment payables and are thus the equivalent of "per diem" charges not warranting "six-month creditor" status, and because the MN/NB Railways made the business decision to rely on the credit of MMA *subject and subordinate* to the rights of a third party in the proceeds from the ISS, the Asserted 1171(b) Claims are not entitled to priority status under Bankruptcy Code section 1171(b). The Asserted 1171(b) Claims should thus be disallowed and allowed only as general unsecured claims against the Debtor.<sup>5</sup>

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<sup>5</sup> As set forth above, the Trustee reserves the right to contest the amount of such general unsecured claims and the estate's responsibility therefor at a later date.

**RESERVATION OF RIGHTS**

31. Nothing contained herein is or should be construed as: (i) an admission as to the validity or extent of any claim against the Debtor, (ii) a waiver of the Trustee's right to dispute any claim on any grounds, or (iii) a promise to pay any claim.

**NOTICE**

32. Notice of this Objection was served on the following parties on the date and in the manner set forth in the certificate of service: (a) Debtor's counsel; (b) U.S. Trustee; (c) counsel to the Official Committee of Victims; and (d) counsel to MN/NB Railways. The Trustee submits that no other or further notice need be provided.

**CONCLUSION**

**WHEREFORE**, for the reasons set forth herein, the Trustee requests that the Court enter an order, substantially in the form annexed hereto: (i) sustaining this Objection; (ii) disallowing the Duplicate Claims in their entireties and expunging the same from the Debtor's claims register; (iii) disallowing the Asserted 1171(b) Claims and allowing such claims only as general unsecured claims against the Debtor (subject to the reservation of rights above); and (iv) granting such other and further relief as may be just.

Dated: October 19, 2015

**ROBERT J. KEACH,  
CHAPTER 11 TRUSTEE OF MONTREAL  
MAINE & ATLANTIC RAILWAY, LTD.**

By his attorneys:

/s/ Lindsay K. Zahradka

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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670  
Chapter 11

**ORDER SUSTAINING TRUSTEE'S OBJECTION TO PROOFS OF CLAIM FILED BY  
NEW BRUNSWICK SOUTHERN RAILWAY COMPANY LIMITED AND MAINE  
NORTHERN RAILWAY COMPANY LIMITED ON THE BASIS THAT CERTAIN  
OF SUCH CLAIMS ARE DUPLICATIVE OF OTHERS, AND SUCH OTHERS ARE  
IMPROPERLY ASSERTED AS ADMINISTRATIVE AND/OR PRIORITY CLAIMS**

This matter having come before the Court on the *Trustee's Objection to Proofs of Claim Filed by New Brunswick Southern Railway Company Limited and Maine Northern Railway Company Limited on the Basis that Certain of Such Claims Are Duplicative of Others, and Such Others Are Improperly Asserted as Secured and/or Priority Claims* (the "Objection")<sup>1</sup> filed by Robert J. Keach, the chapter 11 trustee (the "Trustee") of Montreal Maine & Atlantic Railway, Ltd., in relation to (a) Proofs of Claim No. No. 242-1 (the "MN Duplicate Claim") and 257-1 ("Claim 257") filed by Maine Northern Railway Company Limited ("MN Railway") and (b) Proofs of Claim No. 243-1 ("NB Duplicate Claim," and together with the MN Duplicate Claim, the "Duplicate Claims") and 259-1 ("Claim 259," and together with Claim 257, the "Asserted 1171(b) Claims") filed by New Brunswick Southern Railway Company Limited ("NB Railway," and together with MN Railway, the "MN/NB Railways"); and after such notice and opportunity for hearing as was required by the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and this Court's local rules, and after due deliberation and

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<sup>1</sup> Capitalized terms not defined in this Order shall have the meanings ascribed to such terms in the Objection.

sufficient cause appearing therefore; it is hereby **ORDERED**, **ADJUDGED**, and **DECREED**  
that:

1. The Objection is sustained.
2. The Duplicate Claims shall be disallowed in their entireties and expunged from the Debtor's claims register.
3. The Asserted 1171(b) Claims shall be disallowed, and allowed only as general unsecured claims against the Debtor, subject to the Trustee's reservation of rights to object to the amount of such general unsecured claims.
4. All other rights reserved in the Objection are hereby reserved.

Dated: \_\_\_\_\_, 2015

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**Honorable Peter G. Cary**  
**Chief Judge, United States Bankruptcy Court**  
**District of Maine**