

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE – NASHVILLE DIVISION**

IN RE:)	
)	
1Point Solutions, LLC)	Case No. 06-05400-KL3-11
Barry R. Stokes)	Case No. 06-05898-KL3-11
)	Chapter 11
Debtors.)	Judge Keith M. Lundin
)	Administratively Consolidated
)	Under Case No. 06-05400-KL3-11
)	

IN RESPONSE TO: MOTION TO DETERMINE STATUS OF THE CASE.

DATE OF HEARING: 1/11/2011, 9:00 A.M., COURTROOM 2, SECOND FLOOR CUSTOMS HOUSE, 701 BROADWAY, NASHVILLE, TENNESSEE, 37203.

**RESPONSE OF THE TRUSTEE TO
MOTION TO DETERMINE STATUS OF THE CASE**

INTRODUCTION

The 1Point Solutions Chapter 11 proceeding is the consolidation of two cases In Re: 1Point Solutions, LLC and In Re: Barry R. Stokes. They are administered under the 1Point case number 06-05400.

John C. McLemore was appointed Trustee of both estates. He was appointed Trustee for 1Point September 28, 2006, and for Stokes October 16, 2006. An order was entered administratively consolidating the two cases October 13, 2006.

1Point Solutions, LLC was a third party administrator. It was established to administer for employers 401(k) retirement plans and cafeteria programs such as FSA—Flexible Spending Accounts, HSA—Health Spending Accounts, HRA—Health Reimbursement Arrangements and DCA—Dependent Care Accounts.

An involuntary petition was filed against 1Point Solutions September 26, 2006, because employers attempting to withdraw programs from 1Point's administration were unable to get their employees' funds.

Barry R. Stokes was the owner and chief executive officer of 1Point Solutions. He filed a voluntary Chapter 11 October 13, 2006.

During the course of the administration of these cases, Stokes was indicted by the federal grand jury and pleaded guilty to stealing from the plans being administered by 1Point Solutions. He was sentenced to 12 years in prison and died in prison during the past year.

ADMINISTRATION OF ASSETS

As the financial investigation of 1Point Solutions and Barry Stokes progressed, it became evident in the first months of the case that everything Stokes owned, both real estate and personal property, had been purchased with funds stolen from 1Point. A summary explanation of some of the asset activity follows.

Residence. The Trustee sold at auction Stokes' home in Dickson, Tennessee, and all its contents. The FBI had searched the home and taken a small gun collection and other items which it felt might be used as evidence. The Trustee eventually recovered those items and sold them.

Office building. The 1Point Solutions office building, a full block in downtown Dickson, Tennessee, was also sold at auction.

Japanese woodblock prints. Stokes had assembled a large collection of Japanese woodblock prints. It was so large he had purchased a residence in Dickson and outfitted it for archival storage of prints. Some prints were found there. Some were in the offices. Some had

been secreted away to Texas where they were eventually recovered, and even more were eventually located by the FBI and turned over to the Trustee.

Most of the prints have been sold at auction by a gallery that has expertise in dealing with Japanese art. The sale of the prints is not yet complete because Stokes' collection contained many duplicates. Rather than sell fifty identical prints at one time, Floating World Gallery in Chicago, which was appointed by the Court to liquidate the art, is still feeding the duplicates into auctions periodically to avoid flooding the market with one image.

Using inventories and photographs kept by the collections curator and Stokes' secretary, the Trustee knows there are approximately 80 Japanese woodblock prints still missing. The Trustee was invited by Stokes' criminal defense counsel on the eve of his sentencing to visit with Stokes in jail for the purpose of determining where the prints were. The defense attorneys wanted to give their client a chance of cooperate fully with the Trustee's recovery effort so they could report to the Court at sentencing that he was helping right his wrongs. Stokes, however, would not disclose the location of the missing prints. Their value is estimated to be about \$80,000.00.

Storage house. The house that stored the Japanese woodblock prints was sold at public auction.

Jewelry. The Trustee has consigned a jewelry collection to a Nashville jewelry store for liquidation. It has been in the store's inventory for two consecutive Christmases and is not moving. A small amount has been sold. In January 2011, the Trustee will retrieve the remaining items and consign them to an online auction.

Real estate in trust. Barry Stokes' mother had a trust to which she deeded real estate for the benefit of her children. One of the heirs is attempting to conclude the trust and liquidate the

corpus. The Trustee is joining with that heir. If the trust is wound down, it will probably result in the bankruptcy estate receiving about \$25,000.00.

Office equipment and furniture. The 1Point office equipment and furnishings were sold at auction. A few pieces of furniture and the computer system were retained and moved to a much smaller rented office in Dickson where a downsized staff continued the administration of the estate. That office was closed during the past year. The estate has one remaining employee who works from her home. The Trustee will sell the remaining office furniture at auction. He has most of the computer system in storage in the event it is needed as evidence at trial. The employee has a 1Point computer at her home.

Accounts receivable. 1Point did a poor job of collecting the funding of the cafeteria plans it administered. At the outset of the case, there were more than \$2 million in accounts receivable due to insufficient or uncollected funding of the plans. The accounts were subject to offsets that had to be calculated from 1Point records and compared with client records. The Trustee has completed most of his work on these accounts and has recovered \$1,505,621.87 of these accounts receivable.

Stokes' wife. The Trustee settled a fraudulent conveyance lawsuit against Darlene Wilson, Stokes' wife, for \$15,000.00.

District Court litigation. Based on his investigation of Stokes and 1Point activities, and research into relevant legal issues, the Trustee filed a lawsuit in Bankruptcy Court that was removed to United States District Court for the Middle District of Tennessee against Mid-Atlantic Capital Corporation and Regions Bank, the financial institutions in which 1Point deposited clients' fiduciary funds. Rather than treat the deposits as fiduciary funds, however, Stokes comingled the funds, used them for 1Point's operations, and withdrew funds for his

personal use on a regular basis. Approximately \$20 million of clients' fiduciary funds were misappropriated. The lawsuit is the one act that provides the possibility of a recovery for the Estate commensurate with the damages caused by Stokes and 1Point. The lawsuit asserted violations of ERISA law and state law that would make the financial institutions liable for the losses suffered by 1Point's clients.

During the same time frame, nineteen of the 401(k) Plan customers of 1Point filed suit against AIGFA, and subsequently also filed suit against Mid-Atlantic Capital Corporation, a company called SIBI that had ties to Mid-Atlantic, and Regions Bank. Throughout the litigation, the Trustee and counsel for the nineteen Plans have worked cooperatively. Following a global mediation in which many creditors participated, settlement with all parties except Regions ensued. The Trustee prepared and presented the settlement for approval by the Bankruptcy Court. The nineteen 401(k) Plans received \$7,449,500.00 from AIGFA, Mid-Atlantic and SIBI, which reduced their claims in the Bankruptcy case proportionately. The Trustee received \$250,000.00 from Mid-Atlantic and \$5,000.00 from SIBI.

Rather than settle, Regions moved to dismiss the lawsuit on the grounds (1) that the Trustee was not an ERISA fiduciary and had no standing; (2) that the bank was not an ERISA fiduciary; and (3) that the state law claims were preempted by ERISA. The U.S. Department of Labor filed an amicus brief in support of the Trustee on the first issue. Ultimately, the District Court ruled in favor of the Trustee on the first issue and in favor of Regions on the second and third issues. The effect was dismissal of the Trustee's lawsuit. The bulk of the similar lawsuit filed by the nineteen 401(k) Plan customers against Regions Bank was likewise dismissed.

The cases are now on appeal in the U.S. Sixth Circuit Court of Appeals. The bank has argued that the District Court was in error on the first issue. Again, the U.S. Department of

Labor has filed an amicus brief in support of the Trustee on that issue. The Trustee contends that the District Court was in error on the second and third issues. If the Trustee and the nineteen 401(k) Plan customers are successful in the appeal, the cases likely would be remanded to the District Court for trial. The briefs of the parties have been filed in the Sixth Circuit. The appeal process will take time; the Trustee is not in a position to say how long.

Other 401(k) Plan customers. Other 401(k) Plan customers have also filed suit against AIGFA in the U.S. District Court for the Middle District of Tennessee. That lawsuit is in the discovery stage. To the extent there is a recovery for those other 401(k) Plans, the recovery will proportionately reduce their claims in the Bankruptcy.

CONCLUSION

The Trustee has kept this case in Chapter 11 rather than convert it to Chapter 7, because it is apparent that there will be a variety of creditor classes for which distribution can be more appropriately made in a Chapter 11 Plan. The Trustee has not thought it practical to make an interim distribution given (1) the large number of claimants (approximately 881); (2) the large dollar amount of the claims asserted (approximately \$45 million; the Trustee believes that recommendations for allowed claims will be approximately \$13 million); and (3) the uncertainty of the Regions Bank litigation and the ongoing sale of woodblock prints.

The following is a brief summary accounting of the Bankruptcy Estate:

Receipts:

Accounts Receivable	\$1,505,621.87
Administrative Fees	71,986.19
Adv. - Darlene Wilson	15,000.00
Adv. - Home & Away; Astraea Foundation	34,793.00
AmSouth Bank	865,764.68
Auction Proceeds - Office, Personalty	189,698.40
Funds at AmSouth - Mastrapasqua	135,924.11
Insurance Settlement - Storms/Water	183,137.37

Interest Earned	73,353.13
Japanese Woodblock Prints	885,249.36
Jewelry	885.00
Lexus - AR	9,389.00
Mid-Atlantic Settlement	250,000.00
Misc. Refunds	35,442.99
Office Building	385,000.00
Recovery of Theft	42,773.74
Residence	135,600.00
SIBI Settlement	5,000.00
Storage House	53,200.00
TN Democratic Party C&S	38,375.00
Traceable Customer Funds	154,936.29
Turnover of Funds - Fifth Third	24,329.70
Wage Recovery	2,284.43
* Total Receipts	<u>\$5,097,744.26</u>

Disbursements:

Accounting Fees & Exp.	\$ 374,219.15
Auctioneer Fee & Exp.	85,589.12
Bond	62,134.00
Computer - Support/Software	78,107.73
Copy, Mail Out	12,328.71
Customer Refunds	5,768.91
Exemption	10,900.00
Filing Fees	3,778.50
Insurance	30,480.48
Japanese Art Preservation & Sale Expense	268,743.37
John King - Inventory Services, Sales Preparation	15,894.20
Legal Fees & Exp.	1,060,539.17
Mastrapasqua Asset Manage.	135,924.11
Mid-Cumberland Title	1,735.00
Non - Estate Refund	757.00
Office Exp./Misc.	9,530.32
Other Cost of Sale	3,672.50
Other Tax	25,820.32
Payroll/Payroll Tax	470,110.33
Refunds of Traceable Customer Funds	154,936.29
Regions Bank - Lien Payoff	290,213.69
Rent/Storage	35,772.00
Security Alarm Service	9,913.55
Storm/Water Damage Repair	166,992.54
Surveyor	3,000.00
UST Qtrly. Fees	33,425.00
Utilities	50,970.30
Total Disbursements	<u>\$3,401,256.29</u>

Funds on Hand 12/31/2010 \$1,696,487.97

* This does not include the \$7,449,500.00 recovered in District Court for nineteen of the 401(k) Plans, which reduces their claims proportionately.

Respectfully submitted,

By: /s/ John C. McLemore, Trustee
John C. McLemore, Trustee
Tn. Bar No. 3430
P. O. Box 158249
Nashville, TN 37215-8249
Voice: (615) 383-9495
Fax: (615) 292-9848
jmclmore@gmylaw.com

CERTIFICATE OF SERVICE

I hereby certify that on the date noted below, a true and correct copy of the foregoing listed below was mailed either electronically or by U.S. mail, postage prepaid in accordance with the Second Order Establishing Notice Procedures entered December 18, 2007.

This 6th day of January, 2011.

By: /s/ John C. McLemore, Trustee
John C. McLemore, Trustee

LIMITED MAILING MATRIX
11/9/07 *Addresses revised 9-27-10*
1POINT SOLUTIONS, LLC AND BARRY R. STOKES
49 envelopes

BARRY R STOKES
18193 075
FMC BUTNER
P.O. BOX 1600
BUTNER, NC 27509

PAUL N. BUCHANAN
ATTORNEY AT LAW
1000 HERITAGE CENTER CIR.
ROUND ROCK, TX 78664 4463

PAUL J. BRUNO, ESQ.
LAW OFFICE OF PAUL J. BRUNO
BANK OF AMERICA PLAZA
414 UNION STREET, SUITE 904
NASHVILLE, TN 37219

R. DAVID BAKER, ESQ.
ASSISTANT FEDERAL PUBLIC DEFENDER
810 BROADWAY, SUITE 200
NASHVILLE, TENNESSEE 37203

ELLIOTT JONES
DRESCHER & SHARP, P.C.
1720 WEST END AVENUE, SUITE 300
NASHVILLE, TN 37203

UNSECURED TRADE CREDITORS WHOSE CLAIMS
APPARENTLY EXCEED \$7,500.00:

AMERICAN EXPRESS BANK FSB
C/O BECKET AND LEE LLP
POB 3001
MALVERN PA 19355-0701

~~HUTCHISON & FORSHA CONSULTING
DBA PERFORMANCE INNOVATIONS
P.O. BOX 218306
NASHVILLE, TN 37221~~

METAVANTE
MBI BENEFITS INC.
BIN 129
MILWAUKEE WI 53288-0129

NATIONAL ASSOCIATION OF HEALTH
UNDERWRITERS
2000 N. 14TH STREET, #450
ARLINGTON, VA 22201

SULLIVAN CONCEPTS
817 NEARTOP DRIVE
NASHVILLE, TN 37205

BUFORD LEWIS COMPANY
SERVICE TO ARTHUR K. LOWEN, ATTORNEY
ARTHURLOWENATTY@COMCAST.NET
VIA ECF

TENNESSEE DEPARTMENT OF REVENUE
SERVICE TO WILLIAM FREDERICK MCCORMICK
ICTNMDLUNDIN@STATE.TN.US
VIA ECF

GOVERNMENTAL AGENCIES:

IRS
SERVICE TO BETH A NUNNICK
NASHVILLEBKDKT@IRSCOUNSEL.TREAS.GOV
VIA ECF

TENNESSEE DEPARTMENT OF REVENUE
SERVICE TO WILLIAM FREDERICK MCCORMICK
ICTNMDLUNDIN@STATE.TN.US
VIA ECF

IRS
CENTRALIZED INSOLVENCY OPERATIONS
P. O. BOX 21126
PHILADELPHIA, PA 19114-0326

IRS
801 BROADWAY
MDP 146
NASHVILLE, TN 37203

SECRETARY HILDA L. SOLIS
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON, DC 20210

NATHANIEL SPILLER
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
SUITE N4611
WASHINGTON, DC 20210

TOM SHANAHAN, REGIONAL DIRECTOR
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
61 FORSYTH STREET, #7B54
ATLANTA, GA 30303

THOSE NOT RECEIVING E-MAIL FROM COURT ECF:

~~ACCENTER, INC.
C/O JIM KELLER
PO BOX 68
RIDLEY, TN 38062~~

MICHAEL J BENNETT
LICHTSINN & HAENSEL
111 E WISCONSIN AVE STE 1800
MILWAUKEE, WI 53202

JAMES P CARROLL
CONSUMER HEALTH ASSOCIATION
P.O. BOX 3692
BRENTWOOD, TN 37024

FREDDA JILL CORBIN
867 MOORESVILLE PIKE
COLUMBIA, TN 38401

PAUL P DALEY
WILMER CUTLER PICKERING HALE ET AL
60 STATE ST
BOSTON, MA 02109

RICHARD P. GARRETT, IV
867 MOORESVILLE PIKE
COLUMBIA, TN 38401

CARL L JASPERE
12967 Townsend Drive, #471
Grand Ledge, MI 48837

~~JOHN P. KRIMMEL~~
~~WALLER LANSDEN DORTCH & DAVIS~~
~~511 UNION ST, STE 2100~~
~~NASHVILLE, TN 37219~~ per Francine Johnson

ELIZABETH M MERKEL
4203 DAKOTA AVE
NASHVILLE, TN 37209

LARRY B RICKE
LEONARD, STREET AND DEINARD
150 SOUTH FIFTH STREET, SUITE 2300
MINNEAPOLIS, MN 55402

BARBARA B WHITEMORE
152 RUE DE GRANDE
BRENTWOOD, TN 37027-8008

21

JOSEPH A WOODRUFF
WALLER LANSDEN DORTCH & DAVIS
511 UNION ST, STE 2100
NASHVILLE, TN 37219

JOHN FISK
80 GABLES WAY
NEWNAN, GA 30265

SAMUEL K. CROCKER, ESQ.
611 COMMERCE ST STE 2720
NASHVILLE, TN 37203-3742

ENVIRONMENTAL LEADERSHIP PROGRAM
RICHARD L. BAZELON
BAZELON LESS & FELDMAN, PC
1515 MARKET STREET, SUITE 700
PHILADELPHIA, PA 19102

LUIS C. BUSTAMANTE
GREGORY C. LOGUE
WOOLF, MCCLANE, BRIGHT, ALLEN & CARPENTER
900 S GAY ST STE 900
PO BOX 900
KNOXVILLE, TN 37901-0900

DEBORAH S. DAVIDSON, ESQ.
KEVIN B. DREHER, ESQ.
MORGAN, LEWIS & BOCKIUS LLP
77 WEST WACKER DR.
CHICAGO, IL 60601-5094

ANTHONY J. MCFARLAND, ESQ.
E. STEELE CLAYTON, IV, ESQ.
BASS, BERRY & SIMS PLC
315 DEADERICK ST STE 2700
NASHVILLE, TN 37238-3001

MATTHEW J. FADER, ESQ.
K&L GATES
HENRY W. OLIVER BUILDING
535 SMITHFIELD STREET
PITTSBURGH, PA 15222-2312

CREDITORS WHICH ARE 401(k) PLANS, WHOSE CLAIMS
ARE BELIEVED TO EXCEED \$75,000.00, OR HAVE FILED
A POC EXCEEDING \$75,000:

HAMILTON-RYKER GROUP, LLC
947 E. MAIN
P.O. BOX 1068
MARTIN TN 38237

NATIONAL CONTACT MARKETING RETIREMENT PLAN
C/O LARRY STILLIONS
NATIONAL CONTACT MARKETING, INC.
4727-C N. ROYAL ATLANTA DRIVE
TUCKER GA 30084-3818

DONALD ROJAS
10605 REDMOND ROAD
AUSTIN TX 78739

DARLENE WILSON
11221 READVILL LANE
AUSTIN TX 78739

JAMES SIMPSON
116 MALLARD DRIVE
HENDERSONVILLE TN 37075

AS YOU SOW
311 CALIFORNIA STREET, SUITE 510
SAN FRANCISCO CA 94104

HERBERT E. POUNDS, JR., P.C.
17890 BLANCO ROAD, SUITE 100
SAN ANTONIO TX 78232

THE BAY INSTITUTE OF SAN FRANCISCO 401(K) PLAN
C/O THE BAY INSTITUTE
695 CE LONG AVE, SUITE 100
NOVATO CA 94945

ANGELA COTTON
BCO & ASSOCIATES, INC.
505 MEDLOCK ROAD
DECATUR GA 30030

HAMILTON COUNTY DEPARTMENT OF EDUCATION
C/O CRAIG R. ALLEN
801 BROAD STREET, THIRD FLOOR
CHATTANOOGA, TN 37402

401K PLAN OF OREGON NATURAL RESOURCES COUNCIL
DBA OREGON WILD
C/O CANDICE GUTH, FIN DIR
5825 N. GREELEY AVE.
PORTLAND OR 97217

FEDERAL INSURANCE COMPANY
C/O VERNON & DURAY, L.L.P.
9535 Forest Lane, Suite 108
DALLAS TX 7243

VIDA HEALTH COMMUNICATION
6 BIGELOW ST.
CAMBRIDGE MA 02139

DR. JAY S. COHEN
1259 S. CEDAR CREST BLVD.
ALLENTOWN PA 18103

ELEMENTAL INTERACTIVE 401K PLAN
C/O ELEMENTAL INTERACTIVE, LLC
934 GLENWOOD AVENUE, SE, SUITE 110
ATLANTA GA 30316

GUADALUPE VALLEY VETERINARY CLINIC
C/O BRUCE W. AKERLY, ESQ.
BELL NUNNALLY & MARTIN LLP
3232 MCKINNEY AVE., STE. 1400
DALLAS TX 75204

BECK ARNLEY
NAILL FALLS
FALLS & VEACH
1143 SEWANNEE RD.
NASHVILLE, TN 37220

TATHAM
165 FLEET DRIVE
VILLA RICA, CA 30180

SALEM NURSE MIDWIVES, INC.
NANCY MACMORRIS
1535 STATE STREET
SALEM, OR 97301

~~SOUTHERN ALLIANCE FOR CLEAN
JEFFREY P FULLER
WALLER LANSDEN DORTCH & DAVIS
PO BOX 198966
NASHVILLE, TN 37219 8966
JEFF.FULLER@WALLERLAW.COM
VIA ECF~~ Per Francine Johnson

TURNER, WHITLEY AND MORTON INTERNAL
MEDICINE, PSC
C/O RONALD G. STEEN, JR.
STITES & HARBISON, PLLC
424 CHURCH STREET, SUITE 1800
NASHVILLE, TN 37219
NASHVILLEBANKRUPTCYFILINGS@STITES.COM
VIA ECF

NOVASTAR FINANCIAL, INC.
C/O RICHARD M. BEHELER
BLACKWELL SANDERS PEPPER MARTIN LLP
2300 MAIN STREET, SUITE 1000
KANSAS CITY MO 64108
RBEHELER@BLACKWELLSANDERS.COM
VIA ECF

CASH ACME
JOHN CHARLES TISHLER
WALLER LANSDEN DORTCH & DAVIS PLLC
511 UNION STREET STE 2700
NASHVILLE, TN 37219
JOHN.TISHLER@WALLERLAW.COM
VIA ECF

~~CASH ACME
JEFFREY P FULLER
WALLER LANSDEN DORTCH & DAVIS
PO BOX 198966
NASHVILLE, TN 37219 8966
JEFF.FULLER@WALLERLAW.COM
VIA ECF~~ Per Francine Johnson

EFS
ROBERT J. MENDES
GMWLAWPLLC
2525 WEST END AVENUE, SUITE 1475
NASHVILLE, TN 37203
RJM@MGLAW.NET LCW@MGLAW.NET
VIA ECF

GONZALES
JOHN J GRIFFIN, JR
KAY GRIFFIN ENKEMA & BROTHERS PLLC
222 2ND AVE N, STE 340M
NASHVILLE, TN 37201
JG@KGEB-LAW.COM
VIA ECF

STATE OF FRANKLIN HEALTHCARE ASSOCIATES
RICK J. BEARFIELD
P. O. BOX 4210 CRS
2513 WESLEY STREET, SUITE 1
JOHNSON CITY, TN 37602
RJBEARFIELD@BEARMC.COM
VIA ECF

TN BROADCASTERS
LINDA W. KNIGHT
LKNIGHT@GSRM.COM
BKE@GSRM.COM
VIA ECF

MASTRAPASQUA
ANNE C MARTIN
BONE MCALLESTER NORTON PLLC
511 UNION STREET, STE 1600
NASHVILLE, TN 37219
AMARTIN@BONELAW.COM
VIA ECF

MASTRAPASQUA
SAM J. MCALLESTER, III
BONE MCALLESTER NORTON, PLLC
511 UNION ST STE 1600
NASHVILLE, TN 37219
MCALLESTERBK@BONELAW.COM
VIA ECF

COLBERT WINSTEAD
JOHN J GRIFFIN, JR
KAY GRIFFIN ENKEMA & BROTHERS PLLC
222 2ND AVE N, STE 340M
NASHVILLE, TN 37201
JG@KGEB-LAW.COM
VIA ECF

COLBERT WINSTEAD
WILLIAM FRANKLIN WILBERT
KAY GRIFFIN ENKEMA AND BROTHERS
222 SECOND AVE N, SUITE 340-M
NASHVILLE, TN 37201
FW@KGEB-LAW.COM
VIA ECF

COLBERT WINSTEAD
MARY ELIZABETH HALTOM
LEWIS KING KRIEG & WALDROP
201 FOURTH AVE N , SUITE 1500
NASHVILLE, TN 37219
MHALTOM@LEWISKING.COM
VIA ECF

GRIST MAGAZINE
ANNE C MARTIN
BONE MCALLESTER NORTON PLLC
511 UNION STREET, STE 1600
NASHVILLE, TN 37219
AMARTIN@BONELAW.COM
VIA ECF

GRASWORX
ROBERT J. MENDES
GMWLAWPLLC
2525 WEST END AVENUE, SUITE 1475
NASHVILLE, TN 37203
RJM@MGLAW.NET LCW@MGLAW.NET
VIA ECF

ATTORNEY'S RECEIVING ECF NOTIFICATIONS:

CRAIG R. ALLEN
LEITNER, WILLIAMS, DOOLEY & NAPOLITAN, PLLC
801 BROAD STREET, THIRD FLOOR
CHATTANOOGA, TN 37402
CRAIG.ALLEN@LEITNERFIRM.COM
VIA ECF

STEPHANIE GREEN COLE
STEPHANIE GREEN COLE
THE LAW OFFICE OF STEPHANIE GREEN COLE
147 JEFFERSON AVENUE, SUITE 800
MEMPHIS, TN 38103
OFFICES@BELLSOUTH.NET
VIA ECF

MICHAEL EDWARD COLLINS
MCOLLINS@MANIERHEROD.COM
RHOWALD@MANIERHEROD.COM
TN44@ECFCBIS.COM
VIA ECF

ELIZABETH FERGUSON
STITES & HARBISON, PLLC
424 CHURCH STREET, SUITE 1800
NASHVILLE, TN 37219
ELIZABETH.FERGUSON@STITES.COM
VIA ECF

CRAIG V. GABBERT
HARWELL HOWARD HYNE GABBERT & MANNER, P.C.
315 DEADERICK STREET, SUITE 1800
NASHVILLE, TN 37238
CVG@H3GM.COM USBCMAIL@H3GM.COM
VIA ECF

BARBARA D. HOLMES
HARWELL HOWARD HYNE GABBERT & MANNER, P.C.
315 DEADERICK STREET, SUITE 1800
NASHVILLE, TN 37238
BDH@H3GM.COM USBCMAIL@H3GM.COM
VIA ECF

BRADLEY ALAN MACLEAN
STITES & HARBISON PLLC
424 CHURCH ST, SUITE 1800
NASHVILLE, TN 37219
NASHVILLEBANKRUPTCYFILINGS@STITES.COM
VIA ECF

METROPOLITAN GOVERNMENT TRUSTEE
C/O ANDREW MCCLANAHAN
P.O. BOX 196300
NASHVILLE, TN 37219-6300
ANDREW.MCCLANAHAN@NASHVILLE.GOV
VIA ECF

DEBORAH NIEDEMEYER
4301 2ND AVE NE
SEATTLE WA 98105
DEBORAH@NIEDERMEYERLAW.NET
POC25
VIA ECF

B GAIL REESE
GREESE@WYATTFIRM.COM
VIA ECF

DIANNA BAKER SHEW
DIANNA.SHEW@STITES.COM
NASHVILLEBANKRUPTCYFILINGS@STITES.COM
VIA ECF

GERALDINE A. VALDEZ, ESQ.
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP
530 B STREET, SUITE 2100
SAN DIEGO, CA 92101
GAV@PROCOPIO.COM AW@PROCOPIO.COM
LAJ@PROCOPIO.COM
VIA ECF

PHILLIP C YOUNG
PHILLIP@YOUNGLAWOFFICES.NET
VIA ECF

TARA LESLEY KRAEMER
TLK@MGLAW.NET LCW@MGLAW.NET
JLD@MGLAW.NET
VIA ECF

RANDAL MASHBURN
BAKER, DONELSON, BEARMAN, CALDWELL & MERKOWITZ, P.C.
COMMERCE CENTER, SUITE 1000
211 COMMERCE STREET
NASHVILLE, TN 37201
BUSINESSBKNASH@BAKERDONELSON.COM
VIA ECF

KELL C MERCER
BROWN MCCARROLL, L.L.P.
111 CONGRESS AVE., SUITE 1400
AUSTIN, TX 78701
NGRIFFES@MAILBMC.COM
VIA ECF

WILLIAM L. NORTON
BOULT, CUMMINGS, CONNERS & BERRY, PLC
P. O. BOX 340025
NASHVILLE, TN 37203
BNORTON@BOULTCUMMINGS.COM
VIA ECF

J. MICHAELS CLOTHIERS RETIREMENT PLAN
C/O RONALD G. STEEN, JR.
STITES & HARBISON, PLLC
424 CHURCH STREET, SUITE 1800
NASHVILLE, TN 37219
NASHVILLEBANKRUPTCYFILINGS@STITES.COM
VIA ECF

JOHN FREDERICK TEITENBERG
JTEITENBERG@FBTLAW.COM
VIA ECF

JOHN R WINGO
JWINGO@FBTLAW.COM LCHOATE@FBTLAW.COM
GHIMES@FBTLAW.COM
VIA ECF

CROSSLIN SUPPLY PROFIT SHARING PLAN
BYNUM E. TUDOR III,
TUDOR LAW FIRM, P.C.
116 WILSON PIKE CIRCLE, SUITE
BRENTWOOD, TN 37027
VIA ECF

JENNIFER LAWSON
BANKRUPTCY@LASSITERLAW.COM
VIA ECF

MARTHA HAREN MCCAMPBELL
LAWDIR@KNOXCOUNTY.ORG
VIA ECF

LLOYD E MUELLER
UNITED STATES TRUSTEE
701 BROADWAY SUITE 318
NASHVILLE, TN 37203
LLOYD.E.MUELLER@USDOJ.GOV
VIA ECF

ROBERT W PONTZ
BOBP@HUBLAW.COM
VIA ECF

GLENN B. ROSE
HARWELL HOWARD HYNE GABBERT & MANNER, P.C.
315 DEADERICK STREET, SUITE 1800
NASHVILLE, TN 37203
GBR@H3GM.COM USBCMAIL@H3GM.COM
VIA ECF

USTPREGION08.NA.ECF@USDOJ.GOV
VIA ECF

TAMMY S WOOD
TAMMYW@BELLNUNNALLY.COM
ECFFILING@BELLNUNNALLY.COM
HEATHERJ@BELLNUNNALLY.COM
VIA ECF

New Address 1/4/11:

Steven R. Kubalik
4918 Oak Hollow Drive
Grand Prairie, Texas 75052