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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: :
: :
CHIYODA AMERICA, INC., : Case No. 09-15059 (AJG)
: Chapter 11 Case
Debtor. :
----- X

**NOTICE OF THE DEBTOR'S FIRST OMNIBUS OBJECTION TO PROOFS OF
CLAIM (DUPLICATE, CLASSIFICATION AND LATE CLAIMS) AND OBJECTIONS
TO (i) CLAIM NO. 23 OF COATING ADHESIVES INC.; (ii) CLAIM NO. 36
OF DUANE MORRIS LLP; (iii) CLAIM NO. 47 OF KRONOTEX USA LLC;
(iv) CLAIM NO. 33 OF SCOTT NOVICK LANDSCAPE; (v) CLAIM NO. 7 OF WATER
TREATMENT USA, INC.; (vi) CLAIM NO. 51 OF WOLF BLOCK LLP AND (vii)
CLAIM NO. 53 OF OHIO DEPARTMENT OF TAXATION**

PLEASE TAKE NOTICE that a hearing on the annexed Motion of Chiyoda America, Inc.'s (the "Debtor") First Omnibus Objection to Proofs of Claim (Duplicate, Classification and Late Claims) and Objections to (i) Claim No. 23 of Coating Adhesives inc.; (ii) Claim No. 36 of Duane Morris LLP; (iii) Claim No. 47 of Kronotex USA LLC; (iv) Claim No. 33 of Scott Novick Landscape; (v) Claim No. 7 of Water Treatment USA, Inc.; (vi) Claim No. 51 of Wolf Block LLP; and (vii) Claim No. 53 of Ohio Department of Taxation (the "First Omnibus Objection"), will be held before the Honorable Arthur J. Gonzalez, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Room 523,

One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **December 16, 2009 at 11:00 a.m. (Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to the First Omnibus Objection must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the response and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s case filing system and by all other parties in interest, and shall be served upon all parties on the Master Service List filed in this case,¹ including the following: (i) the U.S. Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Susan Golden), (ii) Bingham McCutchen LLP, 399 Park Avenue, New York, NY 10022 (Attn: Kate Simon), (iii) Blank Rome LLP, The Chrysler Building, 405 Lexington Avenue, New York, NY 10174-0208 (Attn: Michael Z. Brownstein), and (iv) Blank Rome LLP, One Logan Square, Philadelphia, PA 19103 (Attn: Joel C. Shapiro) so as to be received no later than **December 14, 2009 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if a response to the First Omnibus Objection is not received by the Response Deadline, the relief requested shall be deemed unopposed, and the Bankruptcy Court may enter an order granting the relief sought without a hearing. If a response is filed to the First Omnibus Objection, the Court has set a hearing date of December 16, 2009 at 11:00 a.m.

¹ A copy of the Master Service List can be obtained free of charge on the Internet at www.CAIRereorg.com.

PLEASE TAKE FURTHER NOTICE that parties filing a response are required to attend the Hearing, and failure to appear may result in relief being granted or denied by default.

Dated: November 17, 2009
New York, New York

By: /s/ Michael Z. Brownstein
Michael Z. Brownstein

Blank Rome LLP
The Chrysler Building
405 Lexington Avenue
New York, NY 10174-0208

And

Joel C. Shapiro, Esquire
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130 N. 18th Street
Philadelphia, PA 19103
Attorneys for Debtor

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**UNITED STATES BANKRUPTCY COURT
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In re: :
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**DEBTOR'S FIRST OMNIBUS OBJECTION TO PROOFS OF CLAIM (DUPLICATE,
CLASSIFICATION AND LATE CLAIMS) AND OBJECTIONS TO (i) CLAIM NO. 23
OF COATING ADHESIVES INC.; (ii) CLAIM NO. 36 OF DUANE MORRIS LLP;
(iii) CLAIM NO. 47 OF KRONOTEX USA LLC; (iv) CLAIM NO. 33 OF
SCOTT NOVICK LANDSCAPE; (v) CLAIM NO. 7 OF WATER TREATMENT
USA, INC.; (vi) CLAIM NO. 51 OF WOLF BLOCK LLP AND
(vii) CLAIM NO. 53 OF OHIO DEPARTMENT OF TAXATION**

TO THE HONORABLE ARTHUR J. GONZALEZ,
UNITED STATES BANKRUPTCY JUDGE:

Chiyoda America, Inc., as debtor and debtor in possession (the "Debtor") in this chapter 11 case, respectfully represents, that pursuant to rule 3007 of the Bankruptcy Rules of Procedure (the "Bankruptcy Rules"), the Debtor hereby submits its first omnibus objection (the "First Omnibus Objection") to certain duplicate, misclassified, and other proofs of claim.

BACKGROUND

General

1. On August 19, 2009 (the "Commencement Date"), the Debtor filed its case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in this Court. The Debtor is authorized to continue to operate its business and manage its properties as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

The Debtor's Businesses

2. The Debtor was organized in 1987 as a Pennsylvania corporation and was a wholly owned subsidiary of Chiyoda Gravure Corporation ("Parent"), a Japanese corporation. The Debtor manufactures and distributes quality gravure printed products for sale to industrial customers located throughout the United States and Canada.

3. The Debtor primarily prints for kitchen countertop and laminated floor manufacturers, kitchen and bath cabinet manufacturers and ready to assemble furniture makers. The Debtor also acts as the distributor in the Western Hemisphere for the products manufactured by its European affiliate and the Parent (and receives a commission on each sale).

4. The Debtor has 59 employees (non-unionized). The gravure printing industry requires highly specialized equipment. The Debtor believes its market share is approximately 15%; provided, however, such amount is highly volatile and fluctuates based upon home sales.

5. The causes which gave rise to the need to seek relief under Chapter 11 are numerous. First, commencing in 2002, a shareholder dispute erupted which caused many suppliers and customers to proceed in a fashion which did not maximize the Debtor's abilities. The shareholder dispute was finally resolved by a confidential stipulation reached in a Tokyo Court on May 30, 2008. Second, cheaper imports from China have caused a reduction in the Debtor's market share. Third, several of the Debtor's customers have had its own significant

financial difficulties during the last eighteen months which has resulted in a decrease of business and write-down of accounts receivable. Lastly, the recent violent downturn in the building and real estate markets has had a significant impact on the Debtor's operations.

JURISDICTION

6. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

SCHEDULES AND PROOFS OF CLAIM

7. On August 19, 2009 (the "Commencement Date"), the Debtor filed its Statements of Financial Affairs, Schedules of Assets and Liabilities, and Schedule of Executory Contracts and Unexpired Leases (as supplemented and amended on September 23 and 29, 2009, collectively, the "Schedules").

8. Pursuant to this Court's order, dated August 25, 2009, the Debtor retained The Garden City Group, Inc. ("Garden City") as its official claims and noticing agent (Docket No. 28).

9. On August 25, 2009, this Court entered its Order (the "Bar Date Order") pursuant to Bankruptcy Rule 3003(c)(3) and section 503(b)(9) of the Bankruptcy Code establishing the deadline for filing proofs of claim and approving the form and manner of notice thereof (Docket No. 25). The general deadline for non-governmental entities to file proofs of claim against the Debtor for claims that arose on or prior to the Commencement Date passed on October 2, 2009 at 5:00 p.m. (the "Bar Date"). Pursuant to the terms of the Bar Date Order, the Debtor caused Garden City to mail notice of the bar date (the "Bar Date Notice") to the creditors and potential claimants listed in their Schedules.

10. On November 10, 2009, this Court entered an Order confirming (“Confirmation Order”, Docket No. 89) the Debtor’s First Amended Chapter 11 Plan of Reorganization dated October 6, 2009 (“Plan”, Docket No. 64).

11. As of November 1, 2009, approximately 56 proofs of claim have been filed in the Debtor’s chapter 11 case. The Debtor is conducting a review and reconciliation of all prepetition claims, including the claims set forth in the Schedules and the claims asserted by filed proofs of claim (the “Filed Claims”).² This process includes identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, reduction and allowance, or reclassification and allowance. To avoid possible double or improper recovery by claimants and to reduce the number of claims, the Debtor intends to file omnibus objections to various categories of claims. This objection is one such omnibus objection (the “First Omnibus Objection”) relating to Filed Claims which are duplicates of other Filed Claims (the “Duplicate Claims”), Filed Claims asserted by Claimants subsequent to the Bar Date (the “Late Claims”), Filed Claims in which the Claimant seeks classification other than unsecured claims (“Classification Claims”), Filed Claims in excess of the Debtor’s books and records (“Excessive Claims”)³ and Filed Claims which are superseded by a Claimant’s election to be treated as a Class 4 Convenience Class Creditor under the Plan (“Convenience Class Claims”).

OBJECTION

Duplicate Claims

12. Pursuant to Bankruptcy Rule 3007(d)(1), the Debtor hereby objects to the Duplicate Claims identified on Exhibit 1, attached hereto. The Debtor has reviewed these proofs of claim and has determined that the proofs of claim identified on Exhibit 1 as a “Claim to be

² Except as otherwise set forth herein, the claims covered by this objection are general unsecured claims.

³ In order to comply with FRBP 3007, Debtor has separately listed in the caption each of the individual proofs of claim the subject of a request to reduce.

Expunged” duplicate the claims asserted in proofs of claim identified on Exhibit 1 as the “Surviving Claim.” If such Duplicate Claims are not formally expunged or disallowed, the potential exists for double recovery by claimants. Moreover, elimination of such redundant claims will streamline and enable the Debtor to maintain a more accurate claims register.

13. Accordingly, the Debtor hereby requests that the Court enter an order expunging and disallowing the proofs of claim identified on Exhibit 1 as “Claim to be Expunged.” This Objection does not affect the proofs of claim identified on Exhibit 1 as the “Surviving Claim.”

Late Filed Claims

14. Pursuant to Bankruptcy Rule 3007(d)(3), the Debtor hereby objects to the Late Claims identified on Exhibit 2 attached hereto. The Debtor has reviewed these Claims and has determined that the Claims identified as a “Claim to be Expunged” on Exhibit 2 had been filed subsequent to the Bar Date and the Scheduled Claims relating to the same as identified as the “Surviving Claim” on Exhibit 2 should be allowed. As a result, these Late Claims no longer represent valid claims against the Debtor’s estate. As with the Duplicate Claims discussed above, the elimination of Late Claims will streamline and enable the Debtor to maintain a more accurate claims register.

15. Accordingly, the Debtor hereby requests that the Court enter an order expunging and disallowing the Late Filed Claims identified on Exhibit 2 as a “Claim to be Expunged.” This Objection does not affect the scheduled amount for such claim, identified on Exhibit 2 as the “Surviving Claim.”

Excessive Claims

16. Pursuant to Bankruptcy Rule 3007(d)(6), the Debtor hereby objects to the Excessive Claims identified on Exhibit 3 attached hereto. The Debtor has reviewed these Claims and has determined that the same contain inadequate support thereof to justify the amount since

the same exceed the amounts on the Debtor's books and records. Accordingly, the Debtor requests that the Court enter an order reducing the proofs of claim identified on Exhibit 3 to the amount set forth in the column designated as "Surviving Claim" as to each such Claim.

Classification of Claims

17. Pursuant to Bankruptcy Rule 3007(d)(8), the Debtor hereby objects to the Classification Claims identified on Exhibit 4 attached hereto. The Debtor has reviewed these proofs of claims and has determined the claims identified on Exhibit 4 either exceed the priority amount set forth in Section 507 of the Code or were improperly filed as priority claims when the same should be classified as unsecured claims under the Plan. Accordingly, the Debtor requests that the Court enter an order reclassifying the claims on Exhibit 4 from priority claims to general unsecured claims in the amount designated as "Surviving Claim" on Exhibit 4.⁴

Convenience Class Proofs of Claims

18. Pursuant to Bankruptcy Rule 3007(d)(5), the Convenience Class Proofs of Claims set forth on Exhibit 5 attached hereto should be reduced to the sum of \$10,000.00. Each of the Claimants on Exhibit 5 executed a ballot in support of the Plan in which they voluntarily elected to reduce their Class 5 Unsecured Claim to the amount of \$10,000.00 so that they could receive the treatment applicable to Class 4 Convenience Class Creditors (payout of \$10,000.00 or less on or about the Effective Date in full satisfaction of their Claims). Reducing these unsecured claims to the sum of \$10,000.00 is required to comply with the Claimants' wishes set forth in their ballots. Accordingly, the Debtor requests that the Court enter an Order reducing the claims on Exhibit "4" to the amounts set forth under the columns "Surviving Claim".

⁴ Once reclassified, each Claimant on Exhibit 4 other than Pamarco Global Graphics shall have a Convenience Class 4 Claim under the Plan and shall be treated accordingly thereunder.

WAVIER OF MEMORANDUM OF LAW

19. The First Omnibus Objection does not raise any novel issues of law and, accordingly, the Debtor respectfully requests that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted in support of the Motion.

NOTICE

20. Notice of the First Omnibus Objection was sent to all parties that are entitled to notice under Bankruptcy Rule 3007 and the Court's Order, dated August 25, 2009, implementing notice and case management procedures.

21. No previous request for the relief sought herein has been made by the Debtor to this or any other court.

22. In the event that any of the Filed Claims identified on Exhibits 1, 2, 3, 4 or 5 as "Claim to be Expunged" are not expunged and disallowed, the Debtor hereby reserve its right to object to such Filed Claims on other grounds at a later date. Further, the Debtor hereby reserves its right to object to the Filed Claims identified as the "Surviving Claim" on Exhibits 1, 2, 3, 4 or 5 on any other grounds at a later date.

WHEREFORE the Debtor respectfully requests the Court approve an order granting the relief requested and such other and further relief as is just.

Dated: November 17, 2009
New York, New York

By: /s/ Michael Z. Brownstein
Michael Z. Brownstein

Blank Rome LLP
The Chrysler Building
405 Lexington Avenue
New York, NY 10174-0208
and
Joel C. Shapiro, Esquire
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Philadelphia, PA 19103
Attorneys for Debtor

Exhibit List

- Exhibit 1: List of Duplicate Claims
- Exhibit 2: List of Late Filed Claims
- Exhibit 3: List of Excessive Claims
- Exhibit 4: List of Classification Claims
- Exhibit 5: List of Convenience Class Proofs of Claims

Exhibit 1

**Parties Holding Duplicate Claims
(all parties listed alphabetically, and individuals by last name)**

Exhibit #1 - Duplicate Claims

<u>Claim #</u>	<u>Name</u>	<u>Address1</u>	<u>City</u>	<u>State</u>	<u>ZIP</u>	<u>Sch Amt</u>	<u>Schedule</u>	<u>Claim</u>	<u>Claim</u>	<u>Expunged</u>	<u>Surviving Claims</u>
39	Hector Bonilla	537 S. 6th Street	Reading	PA	19602-0000	2,561.66	F	2,561.66	F	Claim #39 in the amount of \$2,561.66	Claim #17 in the amount of \$2,561.66

Class Codes:
ADMIN - Administrative Claim
E - Priority Claim
F - General Unsecured

Exhibit 2

**Parties Holding Late Filed Claims
(all parties listed alphabetically, and individuals by last name)**

Exhibit #2 - Late Filed Claims

Claim #	Name	Address1	Address2	Address3	City	State	Zip	Sch Amt	Schedule Class	Amount Filed	Claim Class	Expunged Claim #	Surviving Claims
52	Airgas Safety Inc.	c/o Fair Harbor Capital, LLC	Ansonia Finance Station	P.O. Box 237037	New York	NY	10023-0000	1,305.24	F	1,305.24	E	Claim #52 in the amount of \$1,305.24	Late Filed - Revert to schedules
45	Beveridge Paper	P.O. Box 2244			Durham	NC	27702-0000	168.00	F	225.99	F	Claim #45 in the amount of \$225.99	Late Filed - Revert to schedules
45	Beveridge Paper	P.O. Box 2244			Durham	NC	27702-0000			225.99	E	Claim #45 in the amount of \$225.99	None

Class Codes:
 ADMIN - Administrative Claim
 E - Priority Claim
 F - General Unsecured

Exhibit 3

**Parties Holding Excessive Claims
(all parties listed alphabetically, and individuals by last name)**

Exhibit #3 - Excessive Claims

Claim #	Name	Address1	Address2	City	State	Zip	Sch Amt	Schedule Class	Claim Amount	Claim Class	Allowed Amount	Surviving Claims
23	Coatings, Adhesives, Inks	7 Martel Way		Georgetown	MA	01833-0000	42,370.27	F	46,651.54	F	42,370.27	Reduce - Allowed as Class 5 - \$42,370.27
36	Duane Morris	c/o Lauren Taylor		Philadelphia	PA	19103-4196	6,329.00	F	8,900.50	F	6,329.00	Reduce - Allowed as Class 4 - \$6,329.00
47	Kronotex USA LLC	810 Technology Drive	30 South 17th Street	Barnwell	SC	29812-0000	Unknown	F	118,554.93	F	-	Reduce - Allowed as Class 4 - \$0.00
53	Ohio Department of Taxation	Bankruptcy Administrator	30 East Broad Street	Columbus	OH	43215	Unknown	E	4,170.22	E	157.56	Reduce - Allowed as Priority Tax Claim - \$157.56
53	Ohio Department of Taxation	Bankruptcy Administrator	30 East Broad Street	Columbus	OH	43215	Unknown	E	865.00	F	65.00	Reduce - Allowed as Class 4 - \$65.00
33	Scott Novik Landscape	931 Alleghenyville Road		Mohnton	PA	19540-7709	2,385.00	F	2,408.85	F	2,385.00	Reduce - Allowed as Class 4 - \$2,385.00
7	Water Treat USA, Llc	c/o Debt Acquisition Company of America V, LLC	1565 Hotel Circle South, #310	San Diego	CA	92108	378.00	F	756.00	F	378.00	Reduce - Allowed as Class 4 - \$378.00
51	Wellblock LLP	1650 Arch Street	21st Floor	Philadelphia	PA	19103	-	-	82.74	F	-	Reduce - Expunged

Class Codes:
 ADMIN - Administrative Claim
 E - Priority Claim
 F - General Unsecured

Exhibit 4

**Parties Holding Classification Claims
(all parties listed alphabetically, and individuals by last name)**

Exhibit #4 Classification Claims

Claim #	Name	Address1	Address2	City	State	Zip	Sch Amt	Schedule Class	Claim Amount	Claim Class	Allowed Amount	Surviving Claims
32	File Corporation	222 West Memorial Road	P O Box 26508	Oklahoma City	OK	73126-0508	-		310.99	E	310.99	Reclassify to Class 4 - Allowed as Class 4
32	File Corporation	222 West Memorial Road	P O Box 26508	Oklahoma City	OK	73126-0508	4,922.48	F	1,547.10	F	1,547.10	Allowed as is
15	Orny Mobile Medical Testing	310 Harnsburg Street	PO Box 650	East Berlin	PA	17316-0000	1,335.00	F	1,335.00	ADMIN	1,335.00	Reclassify to Class 4 - Allowed as Class 4
21	Pamarco Global Graphics	1 Roto Avenue	PO Box 26	Palmyra	NJ	08065-0000	56,781.55	F	7,488.16	ADMIN	7,488.16	Reclassify to Class 5 - Allowed as Class 5
21	Pamarco Global Graphics	1 Roto Avenue	PO Box 26	Palmyra	NJ	08065-0000	56,781.55	F	49,293.39	F	49,293.39	Allowed as is
11	U Line	c/o United States Debt Recovery LLC	940 Southwood Blvd., Suite 101	Incline Village	NV	89451	395.13	F	395.13	ADMIN	395.13	Reclassify to Class 4 - Allowed as Class 4

Class Codes:

ADMIN - Administrative Claim

E - Priority Claim

F - General Unsecured

Exhibit 5

**Parties Holding Convenience Class Proofs of Claims
(all parties listed alphabetically, and individuals by last name)**

Exhibit #5 - Convenience Class Claims

<u>Claim #</u>	<u>Name</u>	<u>Address1</u>	<u>Address2</u>	<u>City</u>	<u>State</u>	<u>Zip</u>	<u>Sch Amt</u>	<u>Schedule Class</u>	<u>Claim Amount</u>	<u>Claim Class</u>	<u>Allowed Amount</u>	<u>Surviving Claims</u>
3	Armed Conde	C/O Batt & Gross	2 Penn Center, Suite 1312	Philadelphia	PA	19102			125,000.00	F	10,000.00	Convenience Class 4 Voluntary Reductions - Allowed \$10,000.00
48	Arborite, Div. ITW Can Holding	385 Lafleur	Lasalle, Quebec H8R 3H7	CANADA			21,539.20	F	21,539.20	F	8,498.48	Convenience Class 4 Voluntary Reductions - Setoff applied net due \$8,498.48
	Fuji Kikai Kogyo Co. Ltd.	7-10 Shiratori 3 Chrome	Katsushika-Ki, Tokyo	Japan		125-0063	10,645.50	F	10,645.50	F	10,000.00	Convenience Class 4 Voluntary Reductions - Allowed \$10,000.00 and Debtor's Schedule deemed amended accordingly.
None	Herbein & Company, Inc.	2763 Century Boulevard		Reading	PA	19610-0000	13,455.00	F	13,455.00	F	10,000.00	Convenience Class 4 Voluntary Reductions - Allowed \$10,000.00
14	Richard L. Sensenig Co.	183 South Market Street	P O Box 715	Ephrata	PA	17522-0715	20,765.00	F	20,765.00	F	10,000.00	Convenience Class 4 Voluntary Reductions - Allowed \$10,000.00
38												

Class Codes:

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- E - Priority Claim
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**UNITED STATES BANKRUPTCY COURT
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In re: :
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CHIYODA AMERICA, INC., : Case No. 09-15059 (AJG)
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ORDER GRANTING THE DEBTOR’S FIRST OMNIBUS OBJECTION TO PROOFS OF CLAIM (DUPLICATE, CLASSIFICATION AND LATE CLAIMS) AND OBJECTIONS TO (i) CLAIM NO. 23 OF COATING ADHESIVES INC.; (ii) CLAIM NO. 36 OF DUANE MORRIS LLP; (iii) CLAIM NO. 47 OF KRONOTEX USA LLC; (iv) CLAIM NO. 33 OF SCOTT NOVICK LANDSCAPE; (v) CLAIM NO. 7 OF WATER TREATMENT USA, INC.; (vi) CLAIM NO. 51 OF WOLF BLOCK LLP; AND (vii) CLAIM NO. 53 OF OHIO DEPARTMENT OF TAXATION

Upon the Debtor’s First Omnibus Objection to Proofs of Claim, dated November 17, 2009 (the “Objection”),¹ of Chiyoda America, Inc. (the “Debtor”), for the entry of an order (the “Order”) expunging, disallowing or reclassifying or reducing certain Filed Claims identified in Exhibits 1, 2, 3, 4 and 5 to this Order as a “Claim to be Expunged, Reclassified or Reduced”; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Objection and the relief requested therein being a core

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Objection.

proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, good and sufficient notice having been provided to each holder of a claim listed on the attached exhibits and to those parties entitled to notice pursuant to this Court's order, dated August 25, 2009, establishing notice procedures in this chapter 11 case; and no other or further notice need be provided; and the relief requested in the Objection being in the best interests of the Debtor and its estate and creditors; and the Court having reviewed the Objection; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and the Court having further determined that the Objection complies with the requirements of Bankruptcy Rule 3007(e); and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the duplicate proofs of claim identified on Exhibit 1 attached hereto as "Claim to be Expunged" are hereby expunged and such claims are hereby disallowed in their entirety; and it is further

ORDERED that the Late Filed proofs of claim identified on Exhibit 2 attached hereto as "Claim to be Expunged" are hereby expunged and such claims are hereby disallowed in their entirety but allowed in their scheduled amount set forth on Exhibit 2; and it is further

ORDERED that the proofs of claim identified on Exhibit 3 attached hereto shall be allowed in the reduced amount set forth on such Exhibit 3 as "Surviving Claim"; and it is further

ORDERED that the proofs of claim identified on Exhibit 4 attached hereto shall be reclassified as general unsecured claims and treated as Class 4 Convenience Class Claims under the Plan except for the claims of Pamarco Global Graphics which shall be treated as a Class 5 Unsecured Claim under the Plan; and it is further

ORDERED that the proofs of claim designated on Exhibit 5 attached hereto, with the consent of such Claimants, shall all be reduced to the sum of \$10,000.00 (or such lower amount as set forth on Exhibit 5) and be treated as a Class 4 Convenience Class Claim under the Plan; and it is further

ORDERED that this Order does not affect the claims identified on Exhibits 1, 2, 3, 4 or 5 as the “Surviving Claim”; and it is further

ORDERED that the Debtor’s right to object to any Filed Claims on any other grounds at a later date is expressly reserved if such claims are not expunged and disallowed herein; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York for the filing of a memorandum of law is waived.

Dated: New York, New York
December __, 2009

HONORABLE ARTHUR J. GONZALEZ
UNITED STATES BANKRUPTCY JUDGE