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

In re

A.B.C. CARPET CO., INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 21-11591 (DSJ)

(Jointly Administered)

**NOTICE OF: (I) ENTRY OF ORDER CONFIRMING AMENDED DEBTORS' JOINT
CHAPTER 11 PLAN OF LIQUIDATION FOR A.B.C. CARPET CO., INC., *ET AL.*
(AS FURTHER MODIFIED); (II) OCCURRENCE OF EFFECTIVE DATE; AND
(III) BAR DATE NOTICE FOR CERTAIN ADMINISTRATIVE CLAIMS,
REJECTION DAMAGES CLAIMS, AND PROFESSIONAL FEE CLAIMS**

PLEASE TAKE NOTICE THAT on March 3, 2022, the Honorable David S. Jones of the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered an order [Dkt. No. 382] (the "Confirmation Order") approving and confirming the *Amended Debtors' Joint Chapter 11 Plan of Liquidation for A.B.C. Carpet Co., Inc., et al.* (as

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are A.B.C. Carpet Co., Inc. (6537), A.B.C. Home Furnishings, Inc. (6915), and A.B.C. Oriental Carpets, Inc. (3679).

Further Modified), which is annexed to the Confirmation Order as Exhibit A (as may be amended, restated, supplemented, altered, or modified from time to time, the “Plan”).²

A. Occurrence of Effective Date

PLEASE TAKE FURTHER NOTICE THAT the Plan became effective on March 11, 2022 (the “Effective Date”). Each of the conditions precedent to the Effective Date set forth in Article VIII of the Plan has been satisfied or waived in accordance with the Plan and the Confirmation Order.

PLEASE TAKE FURTHER NOTICE THAT pursuant to the Confirmation Order, the settlement, release, exculpation, and injunction provisions in Article IX of the Plan are now in full force and effect.

PLEASE TAKE FURTHER NOTICE THAT pursuant to the Confirmation Order and Plan, the Plan is deemed to be substantially consummated (within the meaning set forth in section 1101 of the Bankruptcy Code) pursuant to section 1127(b) of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE THAT pursuant to Article VI.D.2 of the Plan, the Liquidating Trustee has determined not to dissolve the Debtors on the Effective Date.

PLEASE TAKE FURTHER NOTICE THAT the Liquidating Trustee will file a notice with the Bankruptcy Court upon dissolution of each Debtor.

B. Administrative Claims Bar Date

PLEASE TAKE FURTHER NOTICE THAT except as otherwise provided in the Plan and Confirmation Order, Holders of Administrative Claims (other than 503(b)(9) Claims) must File with the Bankruptcy Court and serve by motion requests for allowance and payment of Administrative Claims (“Administrative Claim Requests”) so as to be actually received on or

² Capitalized terms used but not defined herein shall have the meanings given to them in the Plan.

before **June 9, 2022** (the “Administrative Claims Bar Date”) by (i) counsel to the Debtors, Greenberg Traurig LLP at (a) One Vanderbilt Avenue, New York, New York 10017 (Attn: Oscar Pinkas (pinkaso@gtlaw.com), Leo Muchnik (muchnikl@gtlaw.com) and Sara A. Hoffman (hoffmans@gtlaw.com)) and (b) 333 S.E. 2nd Avenue, Suite 4400, Miami, Florida 33131 (Attn: Ari Newman (newmana@gtlaw.com)); (ii) Joseph Pack, Liquidating Trustee, at Pack Law, 51 NE 24th St #108, Miami, FL 33137; and (iii) counsel to the Liquidating Trustee, Seward & Kissel LLP, One Battery Park Plaza, New York, New York 10004 (Attn: Robert J. Gayda (gayda@sewkis.com) and Catherine V. LoTempio (lotempio@sewkis.com)).

PLEASE TAKE FURTHER NOTICE THAT an Administrative Claim Request must include, at a minimum: (i) the name of the applicable Debtor that is purported to be liable for the Administrative Claim and, if the Administrative Claim is asserted against more than one Debtor, the exact amount asserted to be owed by each such Debtor; (ii) the name of the Holder of the Administrative Claim; (iii) the asserted amount of the Administrative Claim; (iv) the basis of the Administrative Claim; and (v) supporting documentation for the Administrative Claim.

PLEASE TAKE FURTHER NOTICE THAT Holders of Administrative Claims that are required to File and serve by motion a request for allowance and payment of such Administrative Claims, but do not File and serve such a request by the Administrative Claim Bar Date, **shall be forever barred, estopped, and enjoined from asserting such Administrative Claims against the Debtors, the Estates, the Liquidating Trust, the Liquidating Trustee, or any their respective assets and properties, and any such Administrative Claims shall be deemed disallowed as of the Effective Date without the need for any notices, objection, or other action from the Debtors or the Liquidating Trustee (as applicable) or any action or approval by the Bankruptcy Court.** A Proof of Claim asserting an Administrative Claim (other than 503(b)(9)

Claims) does not constitute a request for allowance and payment of an Administrative Claim, and a motion must be Filed as provided in the Plan.

C. Rejection Damages Claims Bar Date

PLEASE TAKE FURTHER NOTICE THAT except as otherwise provided in the Plan and Confirmation Order, Holders of Claims resulting from the rejection of an Executory Contract or Unexpired Lease pursuant to the Plan and Confirmation Order (“Rejection Damages Claims”) must File with the Notice and Claims Agent and serve a Proof of Claim so as to be actually received on or before **April 11, 2022** (the “Rejection Damages Claim Bar Date”) by (i) Joseph Pack, Liquidating Trustee, at Pack Law, 51 NE 24th St #108, Miami, Florida 33137; and (ii) counsel to the Liquidating Trustee, Seward & Kissel LLP, One Battery Park Plaza, New York, New York 10004 (Attn: Robert J. Gayda (gayda@sewkis.com) and Catherine V. LoTempio (lotempio@sewkis.com)).

PLEASE TAKE FURTHER NOTICE THAT Holders of Rejection Damages Claims that are required to File and serve a Proof of Claim with respect to such Rejection Damages Claims, but do not File and serve such a Proof of Claim by the Rejection Damages Claim Bar Date, **shall be forever barred, estopped, and enjoined from asserting such Rejection Damages Claims against the Debtors, the Estates, the Liquidating Trustee, the Liquidating Trust, or any of their respective assets and properties, and such Rejection Damages Claims shall be deemed fully released and waived as of the Effective Date, without the need for any notices, objections, or other action from the Debtors or the Liquidating Trustee, or any action, order, or approval of the Bankruptcy Court or any other entity,** and notwithstanding anything in the Schedules or a Proof of Claim to the contrary.

D. Professional Fee Claims Bar Date

PLEASE TAKE FURTHER NOTICE THAT pursuant to the Plan and Confirmation Order, all requests for payment of Professional Fee Claims by Retained Professionals (other than OCPs) for services rendered and reimbursement of expenses incurred prior to the Effective Date (“Professional Fee Applications”) must be Filed with the Bankruptcy Court and served so as to be actually received on or before **April 11, 2022** (the “Professional Fee Claims Bar Date”) by: (i) counsel to the Debtors, Greenberg Traurig LLP at (a) One Vanderbilt Avenue, New York, New York 10017 (Attn: Oscar Pinkas (pinkaso@gtlaw.com), Leo Muchnik (muchnikl@gtlaw.com) and Sara A. Hoffman (hoffmans@gtlaw.com)) and (b) 333 S.E. 2nd Avenue, Suite 4400, Miami, Florida 33131 (Attn: Ari Newman (newmana@gtlaw.com)); (ii) Joseph Pack, Liquidating Trustee, at Pack Law, 51 NE 24th St #108, Miami, FL 33137; (iii) counsel to the Liquidating Trustee, Seward & Kissel LLP, One Battery Park Plaza, New York, New York 10004 (Attn: Robert J. Gayda (gayda@sewkis.com) and Catherine V. LoTempio (lotempio@sewkis.com)); and (iv) the United States Trustee, 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Shannon Scott).

PLEASE TAKE FURTHER NOTICE THAT objections to Professional Fee Claims must be Filed and served no later than twenty-one (21) days after the Retained Professional Files its Professional Fee Application.

PLEASE TAKE FURTHER NOTICE THAT the Professional Fee Claims of Retained Professionals, including the amounts thereof, will be subject to Allowance by Final Order of the Bankruptcy Court after notice and a hearing in accordance with the procedures established by the Bankruptcy Code, Bankruptcy Rules, and the Bankruptcy Court.

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Dated: March 11, 2022
New York, New York

Respectfully submitted,

/s/ Oscar N. Pinkas

Oscar N. Pinkas

Leo Muchnik

Sara A. Hoffman

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