

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

LL Flooring Holdings, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11680 (BLS)

(Jointly Administered)

Re: Docket No. 1005

**ORDER SUSTAINING LIQUIDATING TRUSTEE’S FIFTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(Reclassified Claims, No Liability Claims)**

Upon consideration of the *Liquidating Trustee’s Fifth Omnibus Objection to Certain Claims (Substantive)* (the “Objection”);² and upon consideration of the Squasoni Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of their respective tax identification numbers, are as follows: LL Flooring Holdings, Inc. (0817); LL Flooring, Inc. (9199); Lumber Liquidators Leasing, LLC (N/A); LL Flooring Services, LLC (5960); and Lumber Liquidators Foreign Holdings, LLC (4568). The address for correspondence related to the Debtors and/or the Liquidating Trust is c/o LL Flooring Liquidating Trust, 27 Crimson King Drive, Bear, DE 19701.

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

having found that the Liquidating Trustee's notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

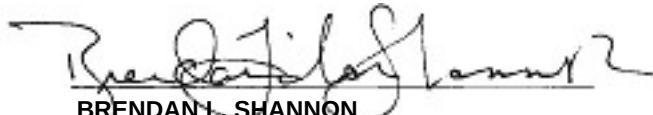
1. The Objection is sustained to the extent set forth herein.
2. Each Reclassified Claim listed on Schedule 1 hereto is hereby reclassified as set forth in the "Modified Claim" column therein.
3. Each No Liability Claim listed on Schedule 2 hereto is hereby disallowed and expunged in its entirety.
4. The Liquidating Trustee is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted herein.
5. Stretto, Inc., the Court-appointed claims and noticing agent in the Chapter 11 Cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.
6. The Liquidating Trustee's right to file additional objections to each Reclassified Claim, No Liability Claim, or any other proofs of claim that have been or may be filed against the Debtors are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Liquidating Trustee's right to object on other stated grounds or on any other grounds that the Liquidating Trustee discovers during the pendency of these Chapter 11 Cases are further preserved.

7. The Liquidating Trustee's objection to each Reclassified Claim and No Liability Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Reclassified Claim and No Liability Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

8. This Order is without prejudice to the rights of the Liquidating Trustee, any successors thereto, and any other party in interest, to object to any other proof of claim filed in the Chapter 11 Cases.

9. The Court shall retain jurisdiction over the claimants whose claims are subject to the Objection with respect to any matter arising from or related to the Objection or this Order, including the interpretation, enforcement and implementation of this Order.

Dated: June 9th, 2026
Wilmington, Delaware



BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Reclassified Claims

Schedule 1 - Reclassified Claims

Count: 8

Secured 55.73
 Administrative 22,322.50
 Priority Unsecured 5,918.50
 General Unsecured

Item	Name of Claimant	CURRENT CLAIM AMOUNT			MODIFIED CLAIM			Reason for Modification
		Claim ID	Due Date	Debtor Name	Claim Amount	Debtor Name	Claim Amount	
1	BACHMAYER (SEAN JONES), BEVERLY MAY	1050	10/26/2024	LL Flooring, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,418.50 General Unsecured \$ - Total \$ 1,418.50	LL Flooring, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,418.50 General Unsecured \$ - Total \$ 1,418.50	The asserted claim is related to a pre-petition sale, improper status asserted, reclassify to General Unsecured.
2	FROELICH, DORA	1142	10/28/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 4,622.81 Priority Unsecured \$ - General Unsecured \$ - Total \$ 4,622.81	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 392.49 Priority Unsecured \$ - General Unsecured \$ 392.49 Total \$ 392.49	Books and records indicate \$392.49 is due to this customer. The asserted claim is related to a pre-petition sale, improper status asserted, reclassify to General Unsecured.
3	FILLMER, ANGELA	1804	11/25/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 1,433.00 Priority Unsecured \$ - General Unsecured \$ - Total \$ 1,433.00	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,433.00 General Unsecured \$ - Total \$ 1,433.00	The asserted claim is related to a pre-petition sale, improper status asserted, reclassify to General Unsecured.
4	JEFFERYS, SHARON	856	10/21/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 4,500.00 Priority Unsecured \$ - General Unsecured \$ - Total \$ 4,500.00	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 4,500.00 General Unsecured \$ - Total \$ 4,500.00	The asserted claim is related to returned check issued pre-petition, improper status asserted, reclassify to General Unsecured.
5	JOHNSON, DANIEL	644	10/14/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 1,000.00 Priority Unsecured \$ - General Unsecured \$ - Total \$ 1,000.00	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,000.00 General Unsecured \$ - Total \$ 1,000.00	The asserted claim is related to returned check issued pre-petition, improper status asserted, reclassify to General Unsecured.
6	O'HENRY, HUGH	1441	11/01/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 11,684.15 Priority Unsecured \$ - General Unsecured \$ - Total \$ 11,684.15	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 11,684.15 General Unsecured \$ - Total \$ 11,684.15	The asserted claim is related to pre-petition sale, improper status asserted, reclassify to General Unsecured.
7	VASTOLA, KRISTAL	660	10/14/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 3,952.54 Priority Unsecured \$ - General Unsecured \$ - Total \$ 3,952.54	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 3,952.54 General Unsecured \$ - Total \$ 3,952.54	The asserted claim is related to a pre-petition sale, improper status asserted, reclassify to General Unsecured.
8	VITAL RECORDS CONTROL (VRC)	377	09/23/2024	LL Flooring Services, LLC	Secured \$ 55.73 Administrative \$ - Priority Unsecured \$ - General Unsecured \$ - Total \$ 55.73	LL Flooring Services, LLC	Secured \$ - Administrative \$ - Priority Unsecured \$ 55.73 General Unsecured \$ - Total \$ 55.73	The claim balance is related to pre-petition services, improper status asserted, reclassify to General Unsecured.

Schedule 2

No Liability Claims

Schedule 2 - No Liability Claims

CLAIM TO BE DISALLOWED				Debtor Name	Reason for Disallowance
Item	Name of Claimant	Claim #	Date Filed		
1	ALDARONDO, GISELLE	210	09/03/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
2	ANTHEM HEALTH PLANS OF VIRGINIA, INC	1375	10/31/2024	LL Flooring, Inc.	Debtor's books and records show no amounts due to this Claimant.
3	ARMBRUSTER, STEVE	1003	10/24/2024	LL Flooring Holdings, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
4	BRACE, LOUISE YATES	598	10/10/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
5	CLAGGETT, TANYA P	1146	10/28/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
6	DAVIS, ROSEMARY	1393	10/31/2024	LL Flooring Holdings, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
7	FARR, JACOB	740	10/16/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
8	FREY, BARBARA J	965	10/23/2024	LL Flooring Holdings, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
9	FYKES, JAMES	1096	10/28/2024	LL Flooring Holdings, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
10	GRISSETT [CORY], CORY	1886	12/12/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
11	GRISSETT, COREY	1636	11/07/2024	Lumber Liquidators Leasing, LLC	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
12	LUCY, CECIL B.	1520	11/01/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
14	MCKENZIE, BRIAN	1245	10/30/2024	LL Flooring, Inc.	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).

Schedule 2 - No Liability Claims

Item	Name of Claimant	Claim #	Date Filed	Debtor Name	Claim Amount	Reason for Disallowance
15	OREGON DEPARTMENT OF REVENUE	2148	08/20/2025	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 48,814.30 Priority Unsecured \$ - General Unsecured \$ - Total \$ 48,814.30	Claim is asserting LTD Payroll, Statewide Transit, TriMet Payroll and Withholding tax for period ending 03/31/2025. All Oregon locations were either closed by 11/24/2024 or sold effective 11/30/2024 therefore there is no tax liability due.
16	RAY, JUSTIN	1772	11/19/2024	LL Flooring, Inc.	Secured \$ - Administrative \$ 391.38 Priority Unsecured \$ - General Unsecured \$ - Total \$ 391.38	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
17	RAY, PATSYM & L. ERIC	1664	11/09/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 4,373.67 Priority Unsecured \$ - General Unsecured \$ - Total \$ 4,373.67	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
18	SC DEPARTMENT OF REVENUE	2160	11/10/2025	LL Flooring, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,284,601.67 General Unsecured \$ 347,636.94 Total \$ 1,632,238.61	Claim is asserting Sales and Use tax for periods between December 2024 and March 2025. All South Carolina locations were either closed by 11/11/2024 or sold effective 11/30/2024 therefore there is no tax liability due.
19	STRONG, RANDALE	1678	11/11/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ 204.53 Priority Unsecured \$ - General Unsecured \$ - Total \$ 204.53	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
20	WARNER, KEITH	1288	10/31/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 1,577.68 General Unsecured \$ - Total \$ 1,577.68	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
21	WARNER, KEITH	1902	12/15/2024	LL Flooring, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ - General Unsecured \$ 1,673.09 Total \$ 1,673.09	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
22	WHITE HALL ESTATE LLC [WHITE HALL ESTATE ENTERPRISES LLC]	1052	10/26/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ - General Unsecured \$ 2,202.07 Total \$ 2,202.07	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).
23	WHITE HALL ESTATE LLC [WHITE HALL ESTATE ENTERPRISES LLC]	1582	11/04/2024	LL Flooring Holdings, Inc.	Secured \$ - Administrative \$ - Priority Unsecured \$ 2,202.07 General Unsecured \$ - Total \$ 2,202.07	Debtor is not liable for the asserted amount of this claim pursuant to the terms of the Asset Purchase Agreement (see D1 336 and D1 387).