

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1(b)

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Counsel to the GUC Trust

In re:

CTI Liquidation Co., Inc.

Post-Effective Date Debtor.



Order Filed on February 27, 2025
by Clerk
U.S. Bankruptcy Court
District of New Jersey

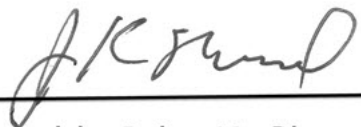
Chapter 11

Case No. 23-14853 (JKS)

**ORDER GRANTING FIRST OMNIBUS OBJECTION TO CLAIMS SEEKING TO
DISALLOW AND EXPUNGE CERTAIN (A) DUPLICATIVE CLAIMS; (B) AMENDED
AND SUPERSEDED CLAIMS; (C) INSUFFICIENT DOCUMENTATION CLAIMS;
(D) LATE-FILED CLAIMS; AND (E) NO LIABILITY CLAIMS**

The relief set forth on the following pages, numbered two (2) through and including five
(5), is hereby **ORDERED**:

DATED: February 27, 2025



Honorable John K. Sherwood
United States Bankruptcy Court



Page: 2
Debtor: CTI Liquidation Co., Inc.
Case No.: 23-14853 (JKS)
Caption: Order Granting First Omnibus Objection to Claims Seeking to Disallow and Expunge Certain (A) Duplicative Claims; (B) Amended and Superseded Claims; (C) Insufficient Documentation Claims; (D) Late-Filed Claims; and (E) No Liability Claims

Upon the first omnibus objection (the “Omnibus Objection”)¹ of the GUC Trustee in the above-captioned Chapter 11 Cases seeking entry of an order, pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, disallowing and expunging each of the claims set forth on: (a) Schedule 1 hereto because each such claim is duplicative of other Proofs of Claim filed by or on behalf of the same claimant; (b) Schedule 2 hereto because each such claim has been amended and superseded by subsequently filed Proofs of Claim by the same claimant and on account of the same liability; (c) Schedule 3 hereto because each such claim has failed to provide sufficient documentation to support the amount of the claim; (d) Schedule 4 hereto because each such claim (i) arose before the Petition Date, (ii) was subject to the Claims Bar Dates, and (iii) was filed after the applicable Claims Bar Date; and (e) Schedule 5 because: (i) the books and records of the Debtor against which the claim was asserted do not reflect the existence of the asserted claim or of the claimant asserting such claim; (ii) no value to the specific Debtor was provided in connection with the asserted claim; and/or (iii) the claim is not enforceable against the claimed Debtor or its property under any agreement or applicable law; and the Court having jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and consideration of the Omnibus Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Omnibus Objection has been given and that no other or

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

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further notice is necessary; and upon the record herein; and the Court having determined that the relief sought by the Omnibus Objection is in the best interests of the GUC Trustee, the estates, and creditors; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Omnibus Objection is GRANTED as set forth herein.
2. Each Duplicative Claim listed on **Schedule 1** to this Order is disallowed and expunged in its entirety. The Remaining Claims identified on **Schedule 1** will remain on the Claims Register and such Claims are neither allowed nor disallowed at this time, subject, however, to any future objection on any basis. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any of the Remaining Claims.
3. Each Amended Claim listed on **Schedule 2** to this Order is disallowed and expunged in its entirety. The respective Surviving Claims identified on **Schedule 2** will remain on the Claims Register and such Claims are neither allowed nor disallowed at this time, subject, however, to any future objection on any basis. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any of the Surviving Claims.
4. Each Insufficient Documentation Claim listed on **Schedule 3** to this Order is disallowed and expunged in its entirety.
5. Each Late-Filed Claim listed on **Schedule 4** to this Order is disallowed and expunged in its entirety.
6. Each No Liability Claim listed on **Schedule 5** to this Order is disallowed and expunged in its entirety.

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7. The rights of the GUC Trustee to object in the future to any of the claims that are the subject of the Omnibus Objection on any grounds, and to amend, modify, and/or supplement the Omnibus Objection, including, without limitation, to object to amended or newly filed claims is hereby reserved. Without limiting the generality of the foregoing, the GUC Trustee specifically reserves the right to amend the Omnibus Objection, file additional papers in support of the Omnibus Objection, or take any other appropriate actions, including to (a) respond to any allegation or defense that may be raised in a response filed in accordance with the Omnibus Objection by or on behalf of any of the claimants or other interested parties; (b) object further to any Claim for which a claimant provides (or attempts to provide) additional documentation or substantiation; and (c) object further to any Claim based on additional information that may be discovered upon further review by the GUC Trustee or through discovery pursuant to the applicable provisions of the Bankruptcy Rules.

8. For the avoidance of doubt, nothing in the Omnibus Objection or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the GUC Trustee, (b) an implication or admission that any particular claim is of a type specified or defined in this Order or the Omnibus Objection, and/or (c) constitute a waiver of the GUC Trustee's rights to dispute any claim on any grounds.

9. The GUC Trustee, its Claims and Noticing Agent (Verita Global), and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

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10. The objection to each claim addressed in the Omnibus Objection and as set forth on Schedule 1, Schedule 2, Schedule 3, Schedule 4 and Schedule 5 attached hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim that is the subject of the Omnibus Objection and this Order. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Omnibus Objection and this Order.

11. The requirement set forth in D.N.J. LBR 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Omnibus Objection or otherwise waived.

12. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

13. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Schedule 1
Duplicative Claims

Duplicative Claim			Remaining Claim				Reason for Disallowance
Claim #	Claimant	Debtor	Asserted General Unsecured Amount	Claim #	Claimant	Debtor	
122	California Wire Products Corp	Cytera Communications, LLC	\$96,033.00	122	California Wire Products Corp	Cytera Communications, LLC	Claim 122 is duplicative of Claim 94, filed in the same amount against the same debtor.
431	Ganchozo, Cinthia	Cytera Technologies, Inc.	Unliquidated	429	Ganchozo, Cinthia	Cytera Technologies, Inc.	Claim 431 is duplicative of Claim 429, filed in an unliquidated amount against the same debtor.

Schedule 2
Amended and Superseded Claims

Amended Claim				Surviving Claim			
Claim #	Claimant	Debtor	Asserted General Unsecured Amount	Claim #	Claimant	Debtor	Asserted General Unsecured Amount
398	1111 Comstock Property, LLC	Cyxtera Communications, LLC	\$17,399,856.00	449	1111 Comstock Property, LLC	Cyxtera Communications, LLC	\$17,399,856.00
403	1111 Comstock Property, LLC	Cyxtera DC Holdings, Inc.	\$17,399,856.00	450	1111 Comstock Property, LLC	Cyxtera DC Holdings, Inc.	\$17,399,856.00
399	1231 Comstock Property, LLC	Cyxtera Communications, LLC	\$20,148,895.00	451	1231 Comstock Property, LLC	Cyxtera Communications, LLC	\$20,148,895.00
402	1231 Comstock Property, LLC	Cyxtera DC Holdings, Inc.	\$20,148,895.00	452	1231 Comstock Property, LLC	Cyxtera DC Holdings, Inc.	\$20,148,895.00
411	City Of Tempe	Cyxtera Communications, LLC	\$1,313.80	497	City Of Tempe	Cyxtera Communications, LLC	\$544.93
298	Johnson Controls Fire Protection LP	Cyxtera Communications Canada, ULC	\$3,539.93	298	Johnson Controls Fire Protection LP	Cyxtera Communications Canada, ULC	\$3,539.93
67	Quinn Company	Cyxtera Communications, LLC	\$4,745.97	178	Quinn Company	Cyxtera Communications, LLC	\$17,844.24
368	RS Titan, LLC	Cyxtera Communications, LLC	\$8,848,582.00	390	RS Titan, LLC	Cyxtera Communications, LLC	\$8,848,582.00
484	Vipond Inc	Cyxtera Communications Canada, ULC	\$10,827.10	481	Vipond Inc	Cyxtera Communications Canada, ULC	\$0.00
174	Waste Management Inc.	Cyxtera Technologies, Inc.	\$8,811.34	208	Waste Management Inc.	Cyxtera Technologies, Inc.	\$8,811.34

Schedule 3
Insufficient Documentation Claims

Claim #	Claimant	Debtor	Asserted General Unsecured Amount	Reason for Disallowance
350	Accusoft Corporation	Cytera Communications, LLC	Unliquidated	Claim 350 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates "Agreement re data center near Tampa FL housing certain of Accusoft equipment", which the GUC Trust interprets to mean potential rejection damages, as the basis for liability, but fails to provide the contract or articulate an amount, and has not amended the claim to do so over the course of the year that has elapsed since the claim was filed.
448	Chavez, Omar	Cytera Technologies, Inc.	Unliquidated	Claim 448 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates neither a basis for liability nor an amount. In addition, claim was filed after the applicable Bar Date and is separately listed as a late-filed claim on Schedule 4 to the Omnibus Objection.
460	Do, Young	Cytera Technologies, Inc.	\$1,000.00	Claim 460 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates no basis for liability. In addition, claim was filed after the applicable Bar Date and is separately listed as a late-filed claim on Schedule 4 to the Omnibus Objection.
386	Examinetics Inc.	Cytera Data Centers, Inc.	Unliquidated	Claim 386 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates neither a basis for liability nor an amount.
185	Hughes, Michael	Cytera Technologies, Inc.	Unliquidated	Claim 185 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim asserts neither an amount nor a basis for liability.
135	Jonsco, Inc.	Cytera Management, Inc.	Unliquidated	Claim 135 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim asserts neither an amount nor a basis for liability.
245	Markarian, Antranik	Cytera Technologies, Inc.	\$7,635.30	Claim 245 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates no basis for liability.
20	Moruga, Inc.	Cytera Technologies, Inc.	\$108,000.00	Claim 20 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant.
237	Murphy, Michael P.	Cytera Technologies, Inc.	\$26,250.00	Claim 237 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates no basis for liability.
337	Nor Cal Battery Co	Cytera Communications, LLC	\$1,500.00	Claim 337 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates "services performed" as the basis for liability but fails to provide a contract, agreement or an invoice.
193	Ports America Shared Services, Inc.	Cytera Technologies, LLC	Unliquidated	Claim 193 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates potential rejection damages as the basis for liability but fails to provide the contract or articulate an amount, and has not amended the claim to do so over the course of the year that has elapsed since the claim was filed.
194	Ports America Shared Services, Inc.	Cytera Communications, LLC	Unliquidated	Claim 194 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates potential rejection damages as the basis for liability but fails to provide the contract or articulate an amount, and has not amended the claim to do so over the course of the year that has elapsed since the claim was filed.
285	Priyadarshini, Arpana	Cytera Technologies, Inc.	Unliquidated	Claim 285 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates neither a basis for liability nor an amount.
214	SAFY of America	Cytera Technologies, Inc.	Unliquidated	Claim 214 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates "provided cloud services" as the basis for liability but fails to provide a contract/agreement or articulate an amount, and has not amended the claim to do so over the course of the year that has elapsed since the claim was filed.
170	Schneider Electric IT Corporation	Cytera Technologies, Inc.	\$758,455.98	Claim 170 is asserted more than \$550,000 in excess of the scheduled amount, and attaches no documentation to enable the GUC Trust to evaluate the significant differential.
207	Strider Technologies, Inc.	Cytera Communications, LLC	\$1,600.00	Claim 207 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant.
61	Supreme Capital Group Inc.	Cytera Technologies, Inc.	\$3,287.35	Claim 61 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant.
132	Tech Titans	Cytera Technologies, Inc.	Unliquidated	Claim 132 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim asserts neither an amount nor a basis for liability.
156	Urbano Centeno Zenteno	Cytera Technologies, Inc.	Unliquidated	Claim 156 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim asserts neither an amount nor a basis for liability.
457	Weichert, Nancy	Cytera Technologies, Inc.	Unliquidated	Claim 457 attaches no documentation to enable the GUC Trust to evaluate the claim, nor do the schedules evidence any liability to this claimant. Claim articulates neither a basis for liability nor an amount. In addition, claim was filed after the applicable Bar Date and is separately listed as a late-filed claim on Schedule 4 to the Omnibus Objection.

Schedule 4
Late-Filed Claims

Claim #	Date Filed	Claimant	Debtor	Asserted General Unsecured Amount	Reason for Disallowance
508	10.06.2023	3416895 Canada Inc.	Cyxtera Technologies, Inc.	\$475.00	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
472	08.22.2023	AGM Consulting, LLC	Cyxtera Technologies, Inc.	\$1,648.66	Claim filed after applicable Bar Date.
509	10.04.2023	Alectra Utilities Corporation	Cyxtera Technologies, Inc.	\$390,503.26	Claim filed after applicable Bar Date.
464	08.18.2023	ARAMARK Refreshments Services, LLC	Cyxtera Communications, LLC	\$411.21	Claim filed after applicable Bar Date.
448	08.16.2023	Chavez, Omar	Cyxtera Technologies, Inc.	Unliquidated	Claim was filed after the applicable Bar Date. In addition, claim attaches insufficient documentation to enable the GUC Trust to evaluate the validity of the claim and is separately listed as an "insufficient documentation claim" on Schedule 3 to the Omnibus Objection.
479	08.28.2023	Gummings Electrical LP	Cyxtera Communications, LLC	\$181,131.68	Claim filed after applicable Bar Date.
544	03.10.2024	Dange, Jitesh K	Cyxtera Technologies, Inc.	\$355.80	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
455	08.17.2023	DC Professional Development Ltd	Cyxtera Communications, LLC	\$40,000.00	Claim filed after applicable Bar Date.
460	08.18.2023	Do, Young	Cyxtera Technologies, Inc.	\$1,000.00	Claim was filed after the applicable Bar Date. In addition, claim attaches insufficient documentation to enable the GUC Trust to evaluate the validity of the claim and is separately listed as an "insufficient documentation claim" on Schedule 3 to the Omnibus Objection.
469	08.21.2023	Driven, Inc.	Cyxtera Communications, LLC	\$17,179.57	Claim filed after applicable Bar Date.
475	08.24.2023	Eurofiber Spine B.V.	Cyxtera Netherlands B.V.	Unliquidated	Claim filed after applicable Bar Date.
547	03.20.2024	FedEx Corporate Services, Inc.	Cyxtera Technologies, Inc.	\$7,659.38	Claim filed after applicable Bar Date.
486	08.29.2023	Goldberg, Joel N.	Cyxtera Technologies, Inc.	\$102,500.00	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
507	10.03.2023	Gordon, Stephen L.	Cyxtera Technologies, Inc.	\$9,905.08	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
465	08.20.2023	Hein Streunenberg	Cyxtera Technologies, Inc.	\$11,263.79	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
503	09.20.2023	Holland and Knight LP	Cyxtera Technologies, Inc.	\$64,448.95	Claim filed after applicable Bar Date.
470	08.22.2023	Horton, JC Thomas	Cyxtera Technologies, Inc.	\$10,665.48	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
526	11.27.2023	Houghton and Associates, Inc.	Cyxtera Communications, LLC	\$5,778.72	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
545	03.13.2024	Huh, John	Cyxtera Technologies, Inc.	\$116.42	Claim filed after applicable Bar Date.
466	08.20.2023	Jobs, Anita	Cyxtera Technologies, Inc.	Unliquidated	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
510	10.10.2023	JOHNSON EQUIPMENT CO	Cyxtera Communications, LLC	\$1,986.40	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
496	09.01.2023	LIBERTY ELEVATOR CORP	Cyxtera Communications, LLC	\$6,354.85	Claim filed after applicable Bar Date.
516	10.26.2023	Logan Pass Construction LLC	Cyxtera Communications, LLC	\$2,529.32	Claim filed after applicable Bar Date.
539	01.20.2024	Longerich, Simonee	Cyxtera Technologies, Inc.	\$1,010.50	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
482	08.31.2023	NorthStar Construction Services Corp.	Cyxtera Communications, LLC	\$1,245.60	Claim filed after applicable Bar Date.
458	08.17.2023	Pawlowski, David	Cyxtera Technologies, Inc.	\$4,500.00	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
505	09.28.2023	Q4 Inc.	Cyxtera Management, Inc.	\$32,289.82	Claim filed after applicable Bar Date.
502	09.20.2023	Standard and Poors Financial Services LLC	Cyxtera Technologies, Inc.	\$355,300.00	Claim filed after applicable Bar Date.
					Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code, and that it is duplicative of Claim 459, filed against the same debtor in the same amount.
543	03.05.2024	Tan, Wei Han	Cyxtera Technologies, Inc.	\$14,855.00	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
459	08.18.2023	Tan, Wei Han	Cyxtera Technologies, Inc.	\$14,855.00	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
473	08.22.2023	Thua Phuc Loc Nguyen	Cyxtera Technologies, Inc.	\$13,406.33	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
495	09.01.2023	Thunder Consulting, Inc.	Cyxtera Technologies, Inc.	\$40,500.00	Claim filed after applicable Bar Date.
468	08.21.2023	Trapezoid, Inc.	Cyxtera Federal Group, Inc.	\$15,600.00	Claim filed after applicable Bar Date.
501	09.18.2023	Unrau, Derek	Cyxtera Technologies, Inc.	Unliquidated	Claim was filed after the applicable Bar Date. The GUC Trust reserves all rights to further object to this claim on the grounds that it was filed on account of an equity interest, which does not constitute a "claim" within the meaning of Section 101(5) of the Bankruptcy Code.
457	08.17.2023	Weichert, Nancy	Cyxtera Technologies, Inc.	Unliquidated	Claim was filed after the applicable Bar Date. In addition, claim attaches insufficient documentation to enable the GUC Trust to evaluate the validity of the claim and is separately listed as an "insufficient documentation claim" on Schedule 3 to the Omnibus Objection.
504	09.22.2023	West-Star Environmental, Inc	Cyxtera Technologies, Inc.	\$13,900.00	Claim filed after applicable Bar Date.

Schedule 5
No Liability Claims

Claim #	Claimant	Debtor	Asserted General Unsecured Amount	Reason for Disallowance
76	365 Mechanical, LLC	Cytera Technologies, Inc.	\$4,503.52	Claim 76 was filed in the same amount and on account of the same invoices attached to Claim 166, the latter of which was filed against Cytera Technologies, LLC. The schedules of Cytera Technologies, LLC evidence a claim in the amount of \$4,503.52. No justification has been articulated for separate liability of Cytera Technologies, Inc.
69	Biggs Cardosa Associates, Inc.	Cytera Technologies, Inc.	\$16,082.16	Claim 69 is filed on account of the same invoices attached to and in the same amount as Claim 130 filed against Cytera Communications LLC. The invoices attached to Claim 69 were issued to Cytera Communications LLC and claimant is listed on the schedules of Cytera Communications LLC. No justification has been articulated for asserting the same liability against two different debtor entities.
498	Hartford Fire Insurance Company	Cytera Technologies, Inc.	Unliquidated	Pursuant to Section V.E. of the Plan, all insurance policies were assumed, such that there can be no valid unsecured claim for which the GUC Trust is responsible. The Trust reserves all rights to the extent that this claim was filed after the applicable Bar Date.
49	HCI Systems, Inc.	Cytera Technologies, Inc.	\$10,000.00	The invoices attached to Claim 49 add up to \$8,119.59, which is the same amount on account of the same invoices attached to Claim 168 filed against Cytera Communications LLC, the schedules of Cytera Communications LLC evidence a claim in the amount of \$8,119.59. No justification has been articulated for the additional \$1,880.41 asserted in Claim 49, as to the balance, no justification has been articulated for asserting the same \$8,119.59 against two different debtor entities.
506	Peterson CAT	Cytera Communications, LLC	\$7,882.63	Although filed as a general unsecured claim, the invoices attached to claim 506 all relate to post-petition period for which the GUC Trust has no responsibility under the plan. Upon information and belief, this claim was satisfied post-petition by the Debtors and/or the purchaser of the Debtors' assets.
44	Siemens Canada Limited	Cytera Technologies, Inc.	CDN \$12,451.47	Claim 44 asserts liability on account of the same invoice, and in the same amount, as Claim 480, the latter of which was filed against Cytera Communications Canada, ULC. The invoice attached to the claim was issued to Cytera Communications Canada, ULC. Claimant has not articulated a basis for a claim against both entities.
176	Thermoscan Inc.	Cytera Technologies, Inc.	\$9,000.00	Claim 176 was filed in the same amount, and on account of the same invoice, as Claim 91, the latter of which was filed against Cytera Communications, LLC. The underlying invoices were issued to Cytera Communications, LLC. No justification has been articulated for a separate claim against Cytera Technologies, Inc. on account of the same liability.
534	Zurich American Insurance Company	Cytera Technologies, Inc.	\$1.00	Pursuant to Section V.E. of the Plan, all insurance policies were assumed, such that there can be no valid unsecured claim for which the GUC Trust is responsible. The Trust reserves all rights to the extent that this claim was filed after the applicable Bar Date.