

**YOU ARE RECEIVING THESE DOCUMENTS BECAUSE YOUR CLAIM AGAINST BUTH-NA-BODHAIGE, INC., IS BEING CHALLENGED FOR THE REASONS DESCRIBED IN THE ATTACHED OBJECTION. YOU ARE NOT REQUIRED TO RESPOND TO THE OBJECTION, BUT IF YOU DO NOT RESPOND, YOUR CLAIM MAY BE DISALLOWED AS PROVIDED IN EXHIBIT A. YOU SHOULD CONSIDER CONSULTING WITH AN ATTORNEY REGARDING THE OBJECTION AND YOUR RIGHTS. THE AFFECTED CLAIMS ARE LISTED ON EXHIBIT A.**

**RIMON P.C.**  
Counsel to the Chapter 7 Trustee  
Kenneth P. Silverman, Esq.  
100 Jericho Quadrangle Suite 300  
Jericho, New York 11753  
Brian Powers  
Courtney M. Roman

**Hearing Date: July 15, 2025**  
**Time: 10:00 a.m.**

**Objections Due: July 8, 2025**  
**Time: 4:00 p.m.**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,  
Debtor.

Case No.: 24-10392 (DSJ)

-----X  
**NOTICE OF HEARING ON CHAPTER 7 TRUSTEE'S THIRD OMNIBUS  
OBJECTION TO CLAIMS (DISSALLOWANCE OF CLAIMS)**

**PLEASE TAKE NOTICE THAT**, upon the motion (the "Motion") of Kenneth P. Silverman, the chapter 7 trustee (the "Trustee") for the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the "Debtor"), will move before the Honorable David S. Jones, United States Bankruptcy Judge, for the United States Bankruptcy Court of the Southern District of New York, via Zoom for Government, on **July 15, 2025 at 10:00 a.m.** (the "Hearing"), or as soon thereafter as counsel can be heard, for entry of an order, substantially in the form annexed to the Motion as **Exhibit C**, disallowing the claims of certain claimants, and granting such further relief as this Court deems just and proper

**PLEASE TAKE FURTHER NOTICE**, that prior to the Hearing, any party wishing to appear at the Hearing is required to register their appearance by 4:00 p.m. one (1) business day in



advance of the Hearing using the Court's eCourt Appearances platform:  
<https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl>.

**PLEASE TAKE FURTHER NOTICE**, that objections to the relief sought in the Motion shall be in writing, conform to the requirements of the Bankruptcy Code, Bankruptcy Rules, and the Local Rules of this Court, must set forth the name of the objecting party, the basis for the objection and the specific grounds therefore, and must be filed electronically with the Bankruptcy Court in accordance with General Order M-399 (General Order M-399 and the User's Manual for the Electronic Case Filing System may be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov), the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court's case filing system, and by all other parties in interest on a disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with courtesy copies delivered directly to Chambers), and must be served upon (i) counsel to the Trustee, Rimon P.C., 100 Jericho Quadrangle, Suite 300, Jericho, New York, 11753, Attn: Brian Powers, Esq. and (ii) The Office of the United States Trustee, Alexander Hamilton Custom House, One Bowling Green, Room 534, New York, New York, 10004-1408, Attn: Mark Bruh, Esq., no later than **July 8, 2025 at 4:00 p.m.**

**PLEASE TAKE FURTHER NOTICE**, that the Hearing may be adjourned without further notice other than the announcement of such adjournment in open Court or by the filing of such notice of adjournment on the docket sheet for the Debtor's case.

**PLEASE TAKE FURTHER NOTICE**, that you need not appear at the Hearing if you do not object to the relief requested in the Motion.

Dated: Jericho, New York  
June 12, 2025

**RIMON P.C.**  
Counsel to Kenneth P. Silverman, Esq.,  
the Chapter 7 Trustee

By: s/ Brian Powers  
Brian Powers  
Partner  
100 Jericho Quadrangle, Suite 300  
Jericho, New York 11753

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**RIMON P.C.**  
Counsel to the Chapter 7 Trustee  
Kenneth P. Silverman, Esq.  
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UNITED STATES BANKRUPTCY COURT  
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In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.  
-----X

**CHAPTER 7 TRUSTEE'S THIRD OMNIBUS  
OBJECTION TO CLAIMS (DISALLOWANCE OF CLAIMS)**

Kenneth P. Silverman, Esq., the chapter 7 trustee (the "Trustee") for the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the "Debtor"), respectfully submits this Third Omnibus Objection to Proofs of Claim (the "Objection") seeking an order disallowing the claims of certain claimants (the "Claimants") as set forth on **Exhibits A** annexed hereto (collectively, the "Objectable Claims"), and granting such further relief as this Court deems just and proper, and respectfully represents as follows:

**BACKGROUND**

1. On March 8, 2024 (the "Petition Date"), the Debtor filed a voluntary petition for relief pursuant to chapter 7 of title 11, United States Code (the "Bankruptcy Code").

2. Until March 8, 2024, the Debtor operated as a cosmetic and skin care retailer that

is a subsidiary of the Body Shop International Limited, a UK based company. Shortly after TBSI entering administration, the Debtor terminated all of its employees, closed all of its retail locations, and filed this chapter 7 case.

3. On March 9, 2024, Kenneth P. Silverman, Esq., was appointed the interim chapter 7 trustee of the Debtor's estate. On April 9, 2024, the initial section 341 First Meeting of Creditors was held and the Trustee duly qualified and has become the permanent Trustee.

4. By Notice of Possible Payment of Dividends and of Last Date to File Claims (ECF Doc. No. 20) (the "Bar Date Notice"), dated March 14, 2024, the Bankruptcy Court established June 17, 2024 as the deadline by which proofs of claim were required to be filed in this case (the "Bar Date"). The Bar Date Notice was mailed to, among others, all parties contained within the Debtor's Schedules and all those entities who have otherwise indicated an interest in this case.

5. On October 15, 2024, this Court entered an order authorizing the Trustee to file omnibus books and records objections to proofs of claim (ECF Doc. No. 128), pursuant to Bankruptcy Code § 502 and Rules 3002 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

#### **JURISDICTION, VENUE AND STATUTORY PREDICATE**

6. The Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicate for the relief requested herein is 11 U.S.C. §§ 105 and 502 and Rule 3007 of the Bankruptcy Rules.

#### **RELIEF REQUESTED**

7. By this Objection, the Trustee respectfully seeks the entry of an order disallowing each of the proofs of claim identified on **Exhibit A** attached hereto, on the basis that the amounts asserted by each Objectionable Claim should be either disallowed because (i) the Debtor's books

and records indicate no amount due; and (ii) the backup provided in such claim does not support the amount asserted.

### **BASIS FOR OBJECTIONS**

8. In the ordinary course of its business, the Debtor maintained books and records (the “Books and Records”) that reflect, among other things, the Debtor’s liabilities and the amounts thereof owed to its creditors.

9. The Trustee and his retained professionals have reviewed all of the filed proofs of claim (the “Claims”) and compared the amounts asserted in the Claims with the Books and Records to determine the validity of the asserted claims.

10. In support of this Objection, the Trustee submits the Declaration of Patrick Carew, consultant of RK Consultants LLC (“RKC”), the Trustee’s financial advisors tasked with analyzing the Claims, annexed hereto as **Exhibit B**.

11. Through the review and analysis of the Objectionable Claims, the Trustee determined that the amounts asserted in the Objectionable Claims are not supported by the Books and Records.

12. Accordingly, the Trustee requests that the Objectionable Claims be disallowed, as set forth in **Exhibit A** hereto.

### **RESERVATION OF RIGHTS**

13. The Trustee expressly reserve his right to amend, modify, or supplement this Objection and to file additional objections to the Claims or any other Claims (filed or not) which may be asserted against the Claimants. Should one or more of the grounds for objection stated in this Objection be dismissed, the Trustee reserves his right to object on other stated grounds or on any other grounds that the Trustee and his retained professionals discover.

14. Notice of this Objection has been provided to the Office of the United States Trustee and all holders of Objectionable Claims identified on **Exhibit A** annexed hereto. In light of the nature of the relief requested, the Trustee submits that no other or further notice is necessary.

**WHEREFORE**, the Trustee respectfully request that the Court (i) grant the Objection; (ii) enter an order substantially in the form annexed hereto as **Exhibit C**, and (iii) grant the Trustee such other and further relief as the Court deems proper and just.

Dated: Jericho, New York  
June 12, 2025

**RIMON P.C.**  
Attorneys for Kenneth P. Silverman, Esq.,  
The Chapter 7 Trustee

By: s/ Brian Powers  
Brian Powers  
Partner  
100 Jericho Quadrangle, Suite 300  
Jericho, New York 11753  
(516) 479-6300

**Exhibit A**

<b>Seq. No.</b>	<b>Claim No.</b>	<b>Creditor' Name and Address</b>	<b>Amount Claimed</b>	<b>Basis for Objection</b>	<b>Relief Sought</b>
1	41	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$238,827.50	The Debtor's books and records do not reflect any amount due, and no supporting documentation was attached to this claim.	Disallowance
2	138	Day and Ross, Inc. 398 Main Street Hartland, NB E7P1C6 Canada	\$4,180.00	The Debtor's books and records do not reflect any amount due, and no supporting documentation was attached to this claim.	Disallowance
3	47	UnitedHealthcare Insurance Company Attn CDM/Bankruptcy 185 Asylum Street - 03B Hartford, CT 06103	\$26,017.69	The Debtor's books and records do not reflect the amount claimed and there was insufficient back up annexed to the claim.	Disallowance
4	110	Zurich American Insurance Company PO Box 68549 Schaumburg, IL 61096	Unliquidated	The Debtor's books and records do not reflect any amount due to this claimant and there was insufficient back up annexed to the claim.	Disallowance



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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Debtor.  
-----X

**DECLARATION OF PATRICK CAREW IN SUPPORT OF TRUSTEE'S  
THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CLAIMS)**

**PATRICK CAREW**, pursuant to 28 U.S.C. §1746, declares under penalty of perjury as follows:

1. I submit this declaration in support of the chapter 7 Trustee's Third Omnibus Objection (the "Objection")<sup>1</sup> seeking an order disallowing certain proofs of claim filed against the Debtor.

2. I am a consultant to RK Consultants LLC ("RKC"), the financial advisors to Kenneth P. Silverman, Esq., the chapter 7 trustee of the bankruptcy estate of Buth-Na-Bodhaige, Inc. (the "Debtor"). From a review of the Debtor's books and records, as well as information provided to me by various personnel of the Debtor, I have personal knowledge of the facts set forth herein and, if called to testify, I could and would testify in a manner consistent with this Declaration.

3. In the ordinary course of its business, the Debtor maintained books and records (the "Books and Records") that reflect, among other things, the Debtor's liabilities and the amounts thereof owed to its creditors. I, along with the Trustee's professionals, have reviewed all of the proofs of claim identified on Exhibit A to the Objection (collectively, the "Objectionable Claims")

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<sup>1</sup> All capitalized terms not otherwise defined here shall carry the same meaning ascribed to them in the Objection.

and compared the amounts asserted in the Proofs of Claims with the Books and Records to determine the validity of the asserted claims.

4. With respect to each of the Objectionable Claims, the amounts asserted by each Objectionable Claim should be disallowed because (i) the Debtor's books and records indicate no amount due; and (ii) the backup provided in such claim does not support the amount asserted.

5. Accordingly, I believe that the Court should enter an order disallowing each Objectionable Claim as set forth on Exhibit A to the Objection.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 12, 2025.

*s/ Patrick Carew*  
Patrick Carew

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.  
-----X

**ORDER GRANTING REORGANIZED DEBTORS THIRD  
OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CLAIMS)**

Upon the Chapter 7 Trustee's Third Omnibus Objection to Claims (Disallowance of Claims) (ECF Doc. No. \_\_) (the "Objection") dated June 12, 2025, seeking entry of an order disallowing certain proofs of claim filed by certain claimants against the Debtor's estate; and upon the declaration of Patrick Carew filed in support of the Objection; and upon the hearing on the Objection held before the Court on July 15, 2025 (the "Hearing") the transcript of which is incorporated herein by reference; and due and proper notice of the Objection and the Hearing having been given to claimants in accordance with the Federal Rules of Bankruptcy Procedure; and it appearing that no further notice need be given or required; and after due deliberation and sufficient cause appearing for the relief requested; it is hereby

**ORDERED**, that the Objection is granted to the extent provided herein; and it is further

**ORDERED**, that each claim identified on Exhibit 1 hereto is hereby disallowed; and it is further

**ORDERED**, that the Trustee is hereby authorized to do such things, expend such funds and execute such documents as to effectuate the terms and conditions of this Order.

Dated: New York, New York  
July \_\_, 2025

\_\_\_\_\_  
HONORABLE DAVID S. JONES  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

<b>Claim No.</b>	<b>Creditor's Name and Address</b>	<b>Amount Claimed</b>	<b>Relief Granted</b>
41	CRG Financial LLC 84 Herbert Avenue Building B – Suite 202 Closter, NJ 07624	\$238,827.50	Disallowance
138	Day and Ross, Inc. 398 Main Street Hartland, NB E7P1C6 Canada	\$4,180.00	Disallowance
47	UnitedHealthcare Insurance Company Attn CDM/Bankruptcy 185 Asylum Street - 03B Hartford, CT 06103	\$26,017.69	Disallowance
110	Zurich American Insurance Company PO Box 68549 Schaumburg, IL 61096	Unliquidated	Disallowance