

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re:

CD Liquidation Co., LLC, f/k/a
Cynergy Data, LLC, et al,

Debtors.
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Chapter 11
Case No.: 09-13038(KG)
(Jointly Administered)

**RESPONSE TO DEBTORS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §502(B),
FED.R.BANKR.P3003 AND 3007 AND LOCAL RULE 3007-1**

The debtor's notion that my wage claim of \$ 783.46, referenced in the Exhibit A of Debtor's Objection dated October 8, 2010, under Claim No. 350 is for vacation earned in 2008 is **incorrect**. The company policy (copy enclosed) reads as follows:

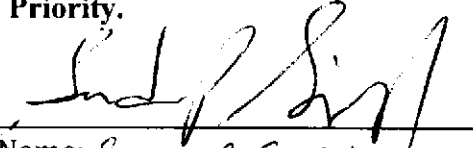
1 st Year (First 12 months)	No vacation
Years 2 – 5	10 days
Year 5+	15 days

"Once an employee has completed twelve (12) months of employment, he/she is eligible for vacation time on a **pro-rated basis to the end of the calendar year**.
EXAMPLE: An employee completes twelve (12) months of employment during September, 2008. He/she is eligible for 2.5 vacation days for the remainder of 2008 (10 vacation days divided by 12 months times 3 months). He/she is eligible for ten (10) vacation days in calendar year 2009".

The debtor's claim that my vacation earned is for 2008 not only contradicts the company policy, but it also implies that I did not earn any vacation days in 2009, which is **inaccurate**. I earned ten (10) vacation days for 2009 and my claim was adjusted to include only unpaid/unused days earned between March 1, 2009 and August 31, 2009.

Therefore, in accordance with U.S.C section 507 (a) (4) which included vacation earned as priority payments, my claim should **be considered a Priority**.

Dated: Queens, New York
October 29th, 2010


Name: SANDEEP SINGH
Address: 614 WYNGATE DR W
Address: VALLEY STREAM, NY 11580
Telephone No.: (516) 837-3363

1 These Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): CD Liquidation Co., LLC f/k/a Cynergy Data, LLC (8677); Cynergy Data Holdings Inc. (8208); CD Liquidation Co. Plus, LLC f/k/a Cynergy Prosperity Plus, LLC (4265)