

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF RHODE ISLAND**

)	
In re:)	Chapter 11
)	
UTGR, INC. d/b/a TWIN RIVER, <u>et al.</u> , ¹)	Case No. 09-12418 (ANV)
)	
Debtors.)	Jointly Administered
)	

**NOTICE OF REORGANIZED DEBTORS’
SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM**

PLEASE TAKE NOTICE that, pursuant to Rule 9013-2(a)(1) of the Local Bankruptcy Rules and Forms for the United States Bankruptcy Court for the District of Rhode Island (the “Local Bankruptcy Rules”), the Reorganized Debtors are hereby filing their Second Omnibus Objection to Proofs of Claim (the “Objection”) to be considered, if no responses to the Objection are timely filed and the Court deems so appropriate, without a hearing.

PLEASE TAKE FURTHER NOTICE that, by **February 7, 2011 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”),² any party against whom this Objection has been served, or any other party in interest that objects to the relief sought herein, shall serve and file an objection or other appropriate response with the Bankruptcy Court Clerk’s Office, 380 Westminster Mall, 6th Floor, Providence, Rhode Island 02903, (401) 626-3100. Additionally, any responses to the Objection must be served by first-class mail upon each of the

¹ The Reorganized Debtors in these chapter 11 cases are BLB Management Services, Inc., BLB Worldwide Holdings, Inc., and UTGR, Inc.

² Pursuant to Local Bankruptcy Rule 3007-1, responses to this Objection are to be served within “within fourteen (14) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bankr. P. 9006.”

following: (i) the Reorganized Debtors and their counsel; (ii) the Office of the United States Trustee for the District of Rhode Island; (iii) counsel to the official committee of unsecured creditors; (iv) applicable local, state, and federal regulatory entities; (v) counsel to the Administrative Agents for the First and Second Lien Lenders; (vi) counsel to the equity sponsors; (vii) counsel to those certain contractors who have asserted mechanic's liens against the Debtors; and (viii) the Internal Revenue Service, so as to be actually received by the Response Deadline.

PLEASE TAKE FURTHER NOTICE that, if no objection or other response is timely filed within the time allowed herein, the Objection will be deemed unopposed and will be granted unless: (1) the requested relief is forbidden by law; (2) the requested relief is against public policy; or (3) in the opinion of the Court, the interests of justice requires otherwise.

PLEASE TAKE FURTHER NOTICE that, if you timely file such a response, you will be given thirty (30) days notice of the hearing date for this Objection and the Court will hear the Objection, along with any written response(s) timely served, on a date to be determined by the Court, at the United States Bankruptcy Court, 380 Westminster Mall, 6th Floor, Providence, Rhode Island 02903, before the Honorable Arthur N. Votolato, United States Bankruptcy Judge. The moving and objecting parties are required to attend the hearing and failure to attend in person or by counsel may result in relief being granted or denied upon default.

Dated: January 19, 2011
Providence, Rhode Island

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Counsel for the Reorganized Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF RHODE ISLAND**

In re:)	
)	Chapter 11
UTGR, INC. d/b/a TWIN RIVER, <u>et al.</u> , ¹)	Case No. 09-12418 (ANV)
)	
Debtors.)	Jointly Administered
)	

**REORGANIZED DEBTORS' SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIMS**

The above-captioned debtors and debtors in possession (collectively, the “Debtors” or “Reorganized Debtors”) file this objection (the “Objection”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), disallowing, expunging, and/or modifying the disputed claims identified on **Exhibit B** through **Exhibit D** (the “Disputed Claims”) attached hereto. In support of this Objection, the Reorganized Debtors respectfully state as follows:

Preliminary Statement

The Reorganized Debtors are focused on resolving all disputed claims on their Claims Register as expediently and expeditiously as possible.² To that end, this Objection—the Reorganized Debtors’ second such Claims objection—addresses 20 Claims stating an aggregate amount of approximately \$20.4 million and aims to promptly modify and/or eliminate Claims

¹ The Reorganized Debtors in these chapter 11 cases are BLB Management Services, Inc., BLB Worldwide Holdings, Inc., and UTGR, Inc.

² Unless otherwise noted, capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Debtors’ Second Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the United States Bankruptcy Code [Docket No. 529].

that the Reorganized Debtors believe (a) should be reduced to accurately reflect the Reorganized Debtors' obligation on account of such Claim, (b) have been amended and superseded by later filed Claims, or (c) should be expunged as a Claim for which the Reorganized Debtors bear no liability. Upon resolution of the Claims addressed herein, the Reorganized Debtors believe that only approximately 47 Claims of the 462 Claims filed in these Chapter 11 Cases remain unresolved and subject to a potential claims objection.

Jurisdiction

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.

2. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief requested herein are sections 105(a) and 502(b)(1) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3007 and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 3007-1 and 9013-2(a)(1) of the Local Bankruptcy Rules and Forms for the United States Bankruptcy Court for the District of Rhode Island (the "Local Bankruptcy Rules").

Relief Requested

4. By this Objection, the Reorganized Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A**, pursuant to sections 105(a) and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, disallowing, expunging, and/or modifying the Claims

identified on **Exhibit B** through **Exhibit D** attached to the Objection for the reasons set forth below and in the manner indicated on the applicable Exhibits.³

5. In the absence of any filed responses to this Objection, the Reorganized Debtors request that the Court enter the Proposed Order without a hearing. If one or more responses are filed, the Debtors will coordinate with the Court and the applicable claimant(s) to request an appropriate hearing date to address the relevant claim(s) and response(s).

Background

6. On August 22, 2009, the Reorganized Debtors filed their schedules of assets and liabilities (collectively, the “Schedules”) [Docket Nos. 246, 248, and 250].

7. On August 31, 2009, this Court entered the Order (I) Establishing a Deadline for the Debtors to file a Disclosure Statement and Plan of Reorganization, (II) Establishing Deadlines to File Proofs of Claim, and (III) Authorizing Donlin Recano & Company, Inc. to Serve Notice of Proof of Claim Deadlines Upon All Scheduled Creditors [Docket No. 264] (the “Bar Date Order”). The Bar Date Order established October 26, 2009 as the bar date (the “Bar Date”) for filing Proofs of Claim in these Chapter 11 Cases, except for governmental units, whose separate deadline to file Proofs of Claim was established as February 23, 2010 (the “Governmental Unit Bar Date”). On September 4, 2009, the Reorganized Debtors mailed notice of the Bar Date and the Governmental Unit Bar Date to more than 3,100 creditors and potential claimants.

³ The Debtors reserve all rights to bring further objections to any of the Disputed Claims.

8. In accordance with the terms of the Plan, which was confirmed by the Court on June 24, 2010 [Docket No. 717], and for which the Effective Date occurred on November 5, 2010 [Docket No. 766], the Debtors may object to Claims until the later of (a) 120 days after the Effective Date and (b) such other period of limitation as may be specifically fixed by an order of the Bankruptcy Court for objecting to such Claim(s).

9. The Reorganized Debtors and their advisors continue to review the Reorganized Debtors' books and records to determine the validity of the Proofs of Claims and will file additional Claims objections as needed.

The Disputed Claims

10. As explained below, the Disputed Claims are objectionable on the following grounds: (a) each Claim identified on **Exhibit B** should be reduced to the amount listed in **Exhibit B** to reflect accurately the Reorganized Debtors' obligation on account of such Claim (and which reduced amount the Reorganized Debtors intend to pay as soon as practicable); (b) each Claim identified on **Exhibit C** has been amended and superseded by another Claim; and (c) each Claim identified on **Exhibit D** should be expunged because the Reorganized Debtors bear no liability for the Claim.

A. Reduced Claims

11. Set forth on **Exhibit B** are 5 Proofs of Claim that the Reorganized Debtors have determined, after consultation with each of the relevant claimants and upon review of the Reorganized Debtors' books and records, constitute Claims for services rendered that assert an amount higher than the appropriately allowed amount (collectively, the "**Reduced Claims**"). To reconcile the Claims Register in these Chapter 11 Cases, and to simplify the Claims allowance/disallowance process, the Reorganized Debtors seek to modify the Claims Register to

reflect that the Claims specified on **Exhibit B** have been reduced to the amounts indicated on **Exhibit B** and seek entry of the Proposed Order modifying the Reduced Claims as specified on **Exhibit B** to the Objection.

B. Amended/Superseded Claims

12. Set forth on **Exhibit C** are 5 Proofs of Claim that the Reorganized Debtors have determined constitute Claims that have been superseded by later filed amendments thereto (collectively, the “Amended/Superseded Claims”). To reconcile the Claims register in these Chapter 11 Cases, and to simplify the Claims allowance/disallowance process, the Reorganized Debtors seek to expunge the Amended/Superseded Claims, while leaving in place the later-filed amended Claims (the “Surviving Claims”) on the Claims register in these Chapter 11 Cases, as specified on **Exhibit C**.

C. No Liability Claims

13. Set forth on **Exhibit D** are 10 Proofs of Claim that the Reorganized Debtors have determined, based on a review of their books and records, constitute Claims on account of which the Reorganized Debtors owe no prepetition obligation and, thus, bear no liability (collectively, the “No Liability Claims”). Specifically, the Reorganized Debtors believe the No Liability Claims are comprised of either: (a) obligations of non-Debtor entities unaffiliated with the Reorganized Debtors, (b) amounts allegedly owed for services never performed by the claimant, (c) amounts already satisfied in the ordinary course of business, or (d) amounts that the claimant and the Reorganized Debtors agree are not owed. To reconcile the Claims register in these Chapter 11 Cases, and to simplify the Claims allowance/disallowance process, the Reorganized Debtors seek to expunge the No Liability Claims, as specified on **Exhibit D**.

Basis for Relief

14. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). A chapter 11 debtor has the duty to object to the allowance of any claim that is improper. 11 U.S.C. §§ 704(a)(5), 1106(a)(1) and 1107(a); see also Int’l Yacht & Tennis, Inc. v. Wasserman Tennis, Inc. (In re Int’l Yacht & Tennis, Inc.), 922 F.2d 659, 661-62 (11th Cir. 1991).

15. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. See In re Hemingway Transport, Inc., 993 F.2d 915, 924 (1st Cir. 1993); In re Williams, 190 B.R. 728, 735 (D.R.I. 1996); see also In re Marian T. Vanegas, 290 B.R. 190, 193 (Bankr. D. Conn. 2003); In re Rockefeller Ctr. Props., 272 B.R. 524, n.13 (Bankr. S.D.N.Y. 2000). To receive the benefit of *prima facie* validity, however, “the proof of claim must ‘set forth facts necessary to support the claim.’” In re Marino, 90 B.R. 25, 28 (Bankr. D. Conn. 1988). An objection does not “deprive the proof of claim of presumptive validity unless the objection is supported by substantial evidence.” Hemingway Transport, 993 F.2d at 924; In re Clifford, 255 B.R. 258, 262 (Bankr. D. Mass. 2000). Once a debtor produces substantial evidence, “the ultimate risk of nonpersuasion as to the allowability of the claim resides with the party asserting the claim.” Id.; In re Samuels, 415 B.R. 8, 16 (Bankr. D. Mass. 2009). In other words, once the *prima facie* validity of a claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” In re Kahn, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted); see also Samuels, 415 B.R. at 16 (Where the proof of claim is not filed in accordance with the [Bankruptcy Rules], the proof of claim does not constitute

prima facie evidence of the validity and amount of the claim, and therefore the burden of proof rests at all times on the claimant.”).

16. The Reorganized Debtors have demonstrated in this Objection that there is sufficient justification for the Disputed Claims to be modified, disallowed, and/or expunged in their entirety. The Reorganized Debtors submit that disallowing, expunging, or modifying the Disputed Claims will prevent claimants from obtaining any recoveries on account of Claims that do not accurately represent obligations of the Reorganized Debtors. If the Disputed Claims are not formally disallowed, expunged, or modified, as requested, the potential exists for claimants asserting such Claims to seek to receive recoveries to which they are not entitled, to the ultimate detriment of the Reorganized Debtors’ remaining creditors and other parties in interest. Thus, this relief is necessary to foreclose any inappropriate distribution of estate funds.

Separate Contested Matter

17. Each of the above objections to the Proofs of Claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Reorganized Debtors request that any order entered by this Court with respect to an objection asserted in this Objection shall be deemed a separate order with respect to each Claim.

Reservation of Rights

18. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Objection and to file additional substantive or non-substantive objections to the Proofs of Claim objected to herein, or any other Claims (filed or not) which may be asserted against the Reorganized Debtors. Should one or more of the grounds of objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the

Reorganized Debtors reserve the right to seek further reduction of any Claim for any reason including to the extent such Claim has been paid.

19. The Reorganized Debtors reserve the right to raise further objections, including, without limitation, objections under section 502(d) of the Bankruptcy Code.

Motion Practice

20. This Objection includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated, and a discussion of their application to the Objection. Accordingly, the Reorganized Debtors submit that the Objection satisfies Rule 9013-1(a) of the Local Bankruptcy Rules and Forms for the United States Bankruptcy Court for the District of Rhode Island.

Notice

21. The Reorganized Debtors have provided notice of this Objection via first class mail to: (a) the U.S. Trustee; (b) counsel to the Creditors' Committee; (c) applicable local, state, and federal regulatory entities; (d) counsel to the Administrative Agents for the First and Second Lien Lenders; (e) counsel to the equity sponsors; (f) counsel to those certain contractors who have asserted mechanic's liens against the Reorganized Debtors; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) all of the claimants (or counsel, where applicable) on **Exhibit B** through **Exhibit D**; and (j) any persons who have filed a request for notice in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002.

WHEREFORE, for the reasons set forth herein, the Reorganized Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further relief as the Court deems appropriate.

Dated: January 19, 2011
Providence, Rhode Island

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Counsel for the Reorganized Debtors

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF RHODE ISLAND**

)	
In re:)	Chapter 11
)	
UTGR, INC. d/b/a TWIN RIVER, <u>et al.</u> , ¹)	Case No. 09-12418 (ANV)
)	
Debtors.)	Jointly Administered
)	

ORDER GRANTING SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM

Upon the Objection² of the above-captioned debtors and debtors in possession (collectively, the “Reorganized Debtors”) for entry of an order disallowing, expunging, and/or modifying the Disputed Claims (the “Order”), and as more fully set forth in the Objection; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the 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 the Court having found that the relief requested herein, including, without limitation, the disallowance, expungement and/or adjustment of these Proofs of Claim, as applicable, is in the best interests of the Reorganized Debtors’ estates, their creditors, and other parties in interest; and the Court having found that notice of the Objection was appropriate under the particular circumstances; and the Court having reviewed the Objection; and the Court having determined that the legal and factual bases set

¹ The Reorganized Debtors in these chapter 11 cases are BLB Management Services, Inc., BLB Worldwide Holdings, Inc., and UTGR, Inc.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is granted to the extent provided herein.
2. Each of the Disputed Claims listed as Reduced Claims on **Exhibit B** to the Objection is hereby modified as specified on **Exhibit B**.
3. Each of the Disputed Claims listed as Amended/Superseded Claims on **Exhibit C** to the Objection is hereby disallowed and expunged as specified on **Exhibit C**.
4. Each of the Disputed Claims listed as No Liability Claims on **Exhibit D** to the Objection is hereby disallowed and expunged as specified on **Exhibit D**.
5. The official Claims Register in these cases shall be modified in accordance with this Order.
6. Each Claim and the objections by the Reorganized Debtors to such Claim, as addressed in the Objection and set forth on **Exhibit B** through **Exhibit D**, as attached to the Objection, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any claimants whose Claims are 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 listed in the Objection or this Order.
7. The Reorganized Debtors have expressly reserved their right to object to the Proofs of Claim identified on **Exhibit B** through **Exhibit D**, attached to the Objection, if such

Claims are not disallowed, expunged, or modified pursuant to this Order on any grounds at a later date.

8. The Reorganized Debtors are authorized to take all actions necessary or appropriate to effectuate the relief granted pursuant to this Order in accordance with the Objection.

9. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, and 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

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

Dated: _____, 2011
Providence, Rhode Island

Arthur N. Votolato
United States Bankruptcy Judge

EXHIBIT B

Reduced Claims

Second Omnibus Objection to Claims

Exhibit B
Reduced Claims

Name/Address of Claimant	Claim Number of Reduced Claim	Debtor Against Which Reduced Claim is Filed	Total Amount of Claim as Filed	Total Amount of Reduced Claim to be Paid	Proposed Treatment
Cred. # 2114 ARCHITECTURAL BRASS CO. 1130 DONALD LEE HOLLOWELL PKWY. ATLANTA, GA 30318	289	UTGR, INC. D/B/A TWIN RIVER	\$10,600.76	\$3,843.65	Allowed in Reduced Amount
Cred. # 7994 MICROS SYSTEMS, INC. ATTN: MICHAEL H. TOW, SENIOR COUNSEL 7031 COLUMBIA GATEWAY DRIVE COLUMBIA, MD 21046	15	UTGR, INC. D/B/A TWIN RIVER	\$24,172.98	\$4,727.50	Allowed in Reduced Amount
Cred. # 8468 SIEMENS BUILDING TECHNOLOGIES ATTN: FAL GANDHI 887 DEERFIELD PKWY. BUFFALO GROVE, IL 60089	40	UTGR, INC. D/B/A TWIN RIVER	\$7,186.50	\$2,701.73	Allowed in Reduced Amount
Cred. # 8804 TANNOR PARTNERS CREDIT FUND II LP/ TELECHECK TRANSFEROR: TELECHECK SERVICES, INC. 200 BUSINESS PARK DRIVE, SUITE 200 ARMONK, NY 10504	281	UTGR, INC. D/B/A TWIN RIVER	\$26,130.90	\$13,937.72	Allowed in Reduced Amount
Cred. # 8107 WELLS FARGO FINANCIAL LEASING INC. ATTN: RICHARD BEHLING, BANKRUPTCY SPECIALIST 800 WALNUT STREET MAC F4031-050 DES MOINES, IA 50309	16	UTGR, INC. D/B/A TWIN RIVER	\$51,930.80	\$1,533.09	Allowed in Reduced Amount

Total # of Satisfied Claims: 5

Total Amount: \$120,021.94

EXHIBIT C

Amended/Superseded Claims

Second Omnibus Objection to Claims

Exhibit C

Amended/Superseded Claims

Name/Address of Claimant	Claim Number of Original Claim	Debtor Against Which Original Claim is Filed	Total Amount of Original Claim	Surviving Claim Number	Debtor Against Which Surviving Claim is Filed	Total Amount of Surviving Claim	Proposed Treatment of Original Claim
Cred. # 256 ALLARD, RONALD 17 HARTSHORN STREET DANIELSON, CT 06239	194	UTGR, INC. D/B/A TWIN RIVER	\$10,000.00	368	UTGR, INC. D/B/A TWIN RIVER	\$735.48	Expunged as Amended/ Superseded
Cred. # 8780 IRS- DEPARTMENT OF THE TREASURY ATTN: ELENA CAMARDO, BANKRUPTCY SPECIALIST 380 WESTMINSTER ST., 4TH FLOOR PROVIDENCE, RI 02903	18	UTGR, INC. D/B/A TWIN RIVER	\$587.22	99	UTGR, INC. D/B/A TWIN RIVER	\$31,437.22	Expunged as Amended/ Superseded
Cred. # 8780 IRS- DEPARTMENT OF THE TREASURY ATTN: ELENA CAMARDO, BANKRUPTCY SPECIALIST 380 WESTMINSTER ST., 4TH FLOOR PROVIDENCE, RI 02903	49	BLB MANAGEMENT SERVICES, INC.	\$371.59	290	BLB MANAGEMENT SERVICES, INC.	\$0.00	Expunged as Amended/ Superseded
Cred. # 992 SARAH, JORI 4 HOWE STREET NORTH PROVIDENCE, RI 02911	300	UTGR, INC. D/B/A TWIN RIVER	\$2,330.63	461	UTGR, INC. D/B/A TWIN RIVER	\$2,330.63	Expunged as Amended/ Superseded
Cred. # 992 SARAH, JORI 4 HOWE STREET NORTH PROVIDENCE, RI 02911	301	UTGR, INC. D/B/A TWIN RIVER	\$440.39	460	UTGR, INC. D/B/A TWIN RIVER	\$440.39	Expunged as Amended/ Superseded

Total # of Amended Claims: 5

Total Amount to be Expunged: \$13,729.83

EXHIBIT D

No Liability Claims

UTGR, Inc. d/b/a TWIN RIVER, et al.
 Second Omnibus Objection to Claims
 Exhibit D
 No Liability Claims

Name/Address of Claimant	Claim Number of No Liability Claim	Debtor Against Which No Liability Claim is Filed	Total Amount of Claim as Filed	Proposed Treatment
Cred. # 8778 AMERICAN GREYHOUND RACING, INC. D/B/A PHOENIX GREYHOUND PARK ATTN: DANIEL A. LUCIANO, PRESIDENT 3801 E. WASHINGTON STREET PHOENIX, AZ 85034	293	UTGR, INC. D/B/A TWIN RIVER	\$7,266.80	Disallowed and Expunged
Cred. # 8533 APOLLO ROOFING & SHEET METAL, INC. ATTN: L. KEITH DEAL, PRESIDENT 316 LOCKWOOD STREET PROVIDENCE, RI 02907	234	UTGR, INC. D/B/A TWIN RIVER	\$18,690.00	Disallowed and Expunged
Cred. # 8361 DESANTIS, STEVEN C/O JOSEPH TIBERI, ESQ. 1000 SMITH STREET PROVIDENCE, RI 02908	235	UTGR, INC. D/B/A TWIN RIVER	\$13,827.00	Disallowed and Expunged
Cred. # 8780 IRS- DEPARTMENT OF THE TREASURY ATTN: ELENA CAMARDO, BANKRUPTCY SPECIALIST 380 WESTMINSTER ST., 4TH FLOOR PROVIDENCE, RI 02903	295	BLB MANAGEMENT SERVICES, INC.	\$12,206,548.00	Disallowed and Expunged
Cred. # 8780 IRS- DEPARTMENT OF THE TREASURY ATTN: ELENA CAMARDO, BANKRUPTCY SPECIALIST 380 WESTMINSTER ST., 4TH FLOOR PROVIDENCE, RI 02903	297	BLB WORLDWIDE HOLDINGS, INC.	\$213,981.00	Disallowed and Expunged
Cred. # 3643 PACIFIC RACING ASSOCIATION ATTN: FRANK DEMARCO, JR. GENERAL COUNSEL & ASST. SECRETARY 1100 EASTSHORE HIGHWAY BERKELEY, CA 94710	109	UTGR, INC. D/B/A TWIN RIVER	\$8,794.86	Disallowed and Expunged
Cred. # 5452 RC METALWORKS INC. DIV OF AERO MECH INC. 10 LEAH STREET 453-2400 JOHNSTON, RI 02919	156	UTGR, INC. D/B/A TWIN RIVER	\$3,647.88	Disallowed and Expunged

UTGR, Inc. d/b/a TWIN RIVER, et al.
 Second Omnibus Objection to Claims
 Exhibit D
 No Liability Claims

Name/Address of Claimant	Claim Number of No Liability Claim	Debtor Against Which No Liability Claim is Filed	Total Amount of Claim as Filed	Proposed Treatment
Cred. # 8480 UNITE HERE NATIONAL RETIREMENT FUND C/O AMALGAMATED LIFE INSURANCE COMPANY ATTN: DAVID C. SAPP, ESQ. 333 WESTCHESTER AVENUE, NORTH BUILDING SECOND FLOOR WHITE PLAINS, NY 10604	123	BLB WORLDWIDE HOLDINGS, INC.	\$2,588,000.00	Disallowed and Expunged
Cred. # 8480 UNITE HERE NATIONAL RETIREMENT FUND C/O AMALGAMATED LIFE INSURANCE COMPANY ATTN: DAVID C. SAPP, ESQ. 333 WESTCHESTER AVENUE, NORTH BUILDING SECOND FLOOR WHITE PLAINS, NY 10604	124	BLB MANAGEMENT SERVICES, INC.	\$2,588,000.00	Disallowed and Expunged
Cred. # 8480 UNITE HERE NATIONAL RETIREMENT FUND C/O AMALGAMATED LIFE INSURANCE COMPANY ATTN: DAVID C. SAPP, ESQ. 333 WESTCHESTER AVENUE, NORTH BUILDING SECOND FLOOR WHITE PLAINS, NY 10604	125	UTGR, INC. D/B/A TWIN RIVER	\$2,588,000.00	Disallowed and Expunged

Total # of No Liability Claims: 10

Total Amount to be Expunged: \$20,236,755.54