

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

IN RE: :  
: :  
MACHNE MENACHEM, INC., : CASE NO. 5-01-04926  
: Chapter 11  
: :  
Debtor. : **Re: Docket Nos. 825 & 838**

**NOTICE OF APPEAL FILED BY  
YAAKOV SPRITZER AND A-ONE MERCHANDISING, INC.**

Pursuant to 28 U.S.C. § 158(a), Yaakov Spritzer and A-One Merchandising, Inc. (collectively the "Claimants"), appeals from the (a) Order dated March 4, 2010 (D.I. 838), which is attached as "Exhibit A" (order disallowing a majority of Spritzer's claim) and (b) Order dated March 31, 2009 (D.I. 825), which is attached as "Exhibit B" (order denying Spritzer's motion for summary judgment).

The names of all parties (and alleged parties) to the judgments, orders, or decree from which Claimants appeal, and the names, addresses, and telephone numbers of their respective attorneys are as follows:

<b>Counsel for Machne Menachem, Inc.</b>	<b>Counsel for Yaakov Spritzer and A-One Merchandising, Inc.</b>
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Dated: March 15, 2010  
Wilmington, Delaware

Respectfully submitted,

REED SMITH LLP

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Counsel for Yaakov Spritzer and A-One  
Merchandising Inc.

# EXHIBIT A

14956 v1-LALANKFO

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IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE: : CHAPTER ELEVEN  
: :  
: :  
MACHNE MENACHEM, INC., : BANKRUPTCY NO.: 5-01-bk-04926  
: {Nature of Proceeding: Debtor's Objection  
: to Allowance of Claim [of Yaakov Spritzer]  
DEBTOR : (Doc. #365/#366)}

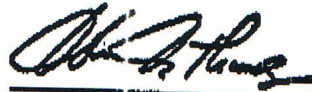
**ORDER**

For those reasons indicated in the Opinion filed this date, **IT IS HEREBY**

**ORDERED** that Debtor's Objection to Allowance of Claim is sustained.

**IT IS FURTHER ORDERED** that the Proof of Claim of Yaakov Spritzer is allowed as an unsecured claim in the amount of \$76,000. To the extent such claim exceeds that amount, it is hereby disallowed.

By the Court,



John J. Thomas, Bankruptcy Judge  
(CMS)

Date: March 4, 2010

*This document is electronically signed and filed on the same date.*

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Machne\_Menachem\_Spritzer\_Proof\_of\_Claim.pdf]

Case 5:01-bk-04926-JJT Doc 838 Filed 03/04/10 Entered 03/04/10 14:43:10 Desc  
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Case 5:01-bk-04926-JJT Doc 842 Filed 03/15/10 Entered 03/15/10 13:57:53 Desc  
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# EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE: : CHAPTER SEVEN  
: :  
MACHNE MENACHEM, INC., : BANKRUPTCY NO.: 5-01-bk-04926  
: :  
DEBTOR : :

**ORDER**

NOW, before the Court, is Motion of Yaakov Spritzer and A-One Merchandising Inc. for (I) Summary Judgment or (II) an Order Dismissing with Prejudice Objections to Allowance of Claims (Doc. #808), together with pleadings in support and in opposition to the Motion, filed in the above-captioned bankruptcy matter.

The Court has reviewed the Motion, as well as the documents in support and in opposition, and finds that the Motion should be denied. The Court finds that the better course to follow would be to proceed with a trial on the issues. *Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 106 S.Ct. 2505, 9 L.Ed.2d 202 (1985).

Accordingly, **IT IS HEREBY ORDERED** that the Motion for Summary Judgment is denied. **FINAL HEARING** on the Objection to Claim is scheduled for **Tuesday, May 12, 2009**, at **9:30** o'clock A.M. in Bankruptcy Courtroom No. 2, Max Rosenn U.S. Courthouse, 197 South Main Street, Wilkes-Barre, Pennsylvania.

Date: March 27, 2009

BY THE COURT,

  
John J. Thomas, Bankruptcy Judge

(CMS)

*This document is electronically signed and filed on the same date.*