

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AVENTINE RENEWABLE ENERGY
HOLDINGS, INC., a Delaware Corporation, *et al.*,

Debtors.¹

Chapter 11

Case No. 09-11214 (KG)

(Jointly Administered)

Hearing Date: May 20, 2010 at 3:00 p.m. (ET)

Obj. Deadline: May 13, 2010 at 4:00 p.m. (ET)

**DEBTORS' EIGHTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

The above-captioned reorganized debtors (collectively, the “Debtors”) hereby object (the “Objection”) to each of the claims (the “Disputed Claims”) listed on Exhibits A through C to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit II,² pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) and request the entry of an order disallowing in full each of the Disputed Claims as indicated in further detail below. In support of this Objection, the Debtors rely on the Declaration of William J. Brennan in Support of the Debtors’ Eighth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1, attached hereto as Exhibit I. In further support, the Debtors respectfully represent as follows:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Aventine Renewable Energy Holdings, Inc. (9368), Aventine Renewable Energy, LLC (0195), Aventine Renewable Energy, Inc. (8352), Aventine Renewable Energy – Aurora West, LLC (9285), Aventine Renewable Energy – Mt Vernon, LLC (8144), Aventine Power, LLC (9343), and Nebraska Energy, L.L.C. (1872). The corporate headquarters address for all of the Debtors is 120 North Parkway Drive, Pekin, Illinois 61554.

² The Debtors do not object to any claims listed on the exhibit to the Proposed Order that are identified as “Surviving Claims,” and the term “Disputed Claims” as used herein does not include such “Surviving Claims.”

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are section 502(b) of the Bankruptcy Code and Bankruptcy Rules 3003 and 3007.

BACKGROUND

Introduction

2. On April 7, 2009 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors' cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015(b).

4. On April 23, 2009, the United States Trustee for the District of Delaware appointed an Official Committee of Unsecured Creditors (the "Committee"). No request has been made for the appointment of a trustee or examiner.

Bar Date and Proofs of Claim

5. On April 9, 2009, this Court entered an order appointing The Garden City Group, Inc. ("Garden City") as noticing and balloting agent in these chapter 11 cases [Docket No. 29]. Garden city is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) an official claims register by docketing all proofs of claim in a claims database containing, inter alia, information regarding the name and address of each claimant, the date the proof of claim was received by Garden City, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

6. On June 30, 2009, this Court entered an order (the "Bar Date Order") establishing September 8, 2009 at 4:00 p.m. (ET) (the "Bar Date") as the final date and time for

filing proofs of claim against the Debtors' estates on account of claims arising, or deemed to have arisen pursuant to section 501(d) of the Bankruptcy Code, prior to the Petition Date (the "Claims"), and approving the form and manner of notice of the Bar Date [Docket No. 239].³ Pursuant to the Bar Date Order, actual notice of the Bar Date was sent to all known entities holding potential prepetition claims. In addition, notice of the Bar Date was published in the national edition of the New York Times on July 8, 2009. Affidavits of service and publication confirming such actual and publication notice of the Bar Date have been filed with this Court [Docket Nos. 342 and 597].

7. To date, in excess of 500 proofs of claim have been filed in these chapter 11 cases.

The Debtor's Plan of Reorganization

8. On January 13, 2010, the Debtors filed their *First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code Dated as of January 13, 2010* [Docket No. 678] (as amended and modified, the "Plan")⁴ and related disclosure Statement (as amended and modified, the "Disclosure Statement"). Also on January 13, 2010, the Court entered an order [Docket No. 684] (the "Disclosure Statement Order") approving the adequacy of the Disclosure Statement and authorizing the Debtors' proposed procedures with respect to (i) the solicitation of votes to accept or reject the Plan, (ii) filing objections to the confirmation of the Plan (the "Solicitation Procedures"), and (iii) the Debtors' noticing of proposed cure amounts for executory contracts and unexpired leases to be potentially assumed pursuant to the Plan and the

³ The Bar Date Order and Confirmation Order (as defined below) established a separate bar date for claims arising from the rejection of an executory contract or unexpired lease. Generally, such bar date was the later of (i) the Bar Date or (ii) thirty (30) days after entry of an order approving the rejection of an executory contract or unexpired lease pursuant to which the entity asserting such claim is a party.

⁴ The Debtors' Plan Supplement was initially filed on February 5, 2010 [Docket No. 743] and amendments to the Plan Supplement were subsequently filed on February 19, 22 and 24, 2010 [Docket Nos. 800, 802 & 812, respectively].

manner of submitting objections in connection therewith (the “Cure Procedures”). Thereafter, the Debtors commenced the solicitation of the Plan pursuant to the Solicitation Procedures and noticed their potential assumption of executory contracts and unexpired leases pursuant to the Cure Procedures.

9. On February 24, 2010, the Court held a hearing to consider confirmation of the Plan. Having found that the Plan satisfied the requirements of section 1129 of the Bankruptcy Code, the Court entered an order confirming the Plan [Docket No. 814] (the “Confirmation Order”). The Effective Date of the Plan occurred on March 15, 2010.

RELIEF REQUESTED

10. By this Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1, disallowing in full each of the Disputed Claims listed on Exhibits A through C to the Proposed Order for the reasons set forth below and on the Exhibits annexed to the Proposed Order. This Objection complies in all respects with Local Rule 3007-1.

I. Amended Claims

11. The claims identified under the column titled “Objectionable Claims” on Exhibit A to the Proposed Order (the “Amended Claims”) have been amended and superseded by subsequently-filed proofs of claim identified under the column titled “Surviving Claims” on Exhibit A (the “Surviving Claims”). The Amended Claims, thus, no longer represent valid claims against the Debtors’ estates.

12. Failure to disallow the Amended Claims will result in the applicable claimants receiving an unwarranted double recovery against the Debtors’ estates, to the detriment of other unsecured creditors in these cases. Furthermore, no prejudice will result to the holders of Amended Claims because they will receive the same treatment as other similarly-

situated claimants for their Surviving Claims, subject to the Debtors' right to object to the Surviving Claims on all other available grounds. Accordingly, the Debtors hereby object to the Amended Claims and request entry of an order disallowing in full each of the Amended Claims identified on Exhibit A to the Proposed Order.

II. Duplicate Claims

13. The claims identified under the column titled "Objectionable Claims" on Exhibit B to the Proposed Order (the "Duplicate Claims") are duplicative of the previously-filed proofs of claim identified under the column titled "Surviving Claims" on Exhibit B to the Proposed Order. The Debtors believe that it was not the intention of the claimants asserting such claims to seek a double recovery against the Debtors' estates. Instead, the filing of Duplicate Claims appears to be a function of claimants filing multiple Proof of Claim forms on account of a single claim or filing the same claim with multiple parties (e.g. Garden City, the Debtors, Debtors' Counsel and/or the Clerk of the Bankruptcy Court). Regardless of the claimants' reasons for filing the Duplicate Claims, only one claim should be allowed for each claimant.

14. Failure to disallow the Duplicate Claims will result in the applicable claimants receiving an unwarranted double recovery against the Debtors' estates, to the detriment of other unsecured creditors in these cases. Accordingly, the Debtors hereby object to the Duplicate Claims and request entry of an order disallowing in full each of the Duplicate Claims identified on Exhibit B to the Proposed Order.

III. Late Filed Claim

15. The Debtors have reviewed the claims listed in Exhibit C to the Proposed Order (the "Late Filed Claims") and determined that these claims were filed after the applicable Bar Date.

16. Failure to disallow the Late Filed Claims will result in the applicable claimants receiving claims to which they are not entitled as a result of their failure to submit their proof of claim in a timely fashion. Therefore, the Debtors hereby object to the Late Filed Claims and request an order disallowing in full the Late Filed Claims.

RESERVATION OF RIGHTS

17. The Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases including, without limitation, the claims that are the subject of this Objection.

NOTICE

18. The Debtors have provided notice of this Objection to (i) the Office of the United States Trustee; (ii) the holders of the Disputed Claims listed on Exhibits A through C to the Proposed Order; and (iii) those parties who have requested notice pursuant to Bankruptcy Rule 2002, in accordance with Local Rule 2002-1(b).

NO PREVIOUS REQUEST

19. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Debtors respectfully request entry of an order, substantially in the form attached hereto as Exhibit II, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
April 20, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Ryan M. Bartley

Joel A. Waite (No. 2925)
Matthew B. Lunn (No. 4119)
Ryan M. Bartley (No. 4985)
Justin H. Rucki (No. 5304)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

Counsel to the Debtors

EXHIBIT I

Declaration of William J. Brennan

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AVENTINE RENEWABLE ENERGY
HOLDINGS, INC., a Delaware Corporation, *et al.*,

Debtors.¹

Chapter 11

Case No. 09-11214 (KG)

(Jointly Administered)

**DECLARATION OF WILLIAM J. BRENNAN IN SUPPORT OF DEBTORS'
EIGHTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

I, William J. Brennan, pursuant to 28 U.S.C. § 1746, declare:

1. I am Chief Accounting and Compliance Officer for Aventine Renewable Energy Holdings, Inc., one of the debtors and debtors in possession (the "Debtors"). In this capacity, I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors' Eighth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "Objection"), and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the "Proposed Order") and the exhibit attached thereto.

2. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Debtors' claims agent The Garden City Group, Inc. ("Garden City").

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Aventine Renewable Energy Holdings, Inc. (9368), Aventine Renewable Energy, LLC (0195), Aventine Renewable Energy, Inc. (8352), Aventine Renewable Energy – Aurora West, LLC (9285), Aventine Renewable Energy – Mt Vernon, LLC (8144), Aventine Power, LLC (9343), and Nebraska Energy, L.L.C. (1872). The corporate headquarters address for all of the Debtors is 120 North Parkway Drive, Pekin, Illinois 61554.

These efforts resulted in the identification of the “Amended Claims,” “Duplicate Claims,” and “Late Filed Claims,” as defined in the Objection and identified on Exhibits A through C to the Proposed Order, respectively.

3. The information contained in Exhibits A through C to the Proposed Order is true and correct to the best of my knowledge.

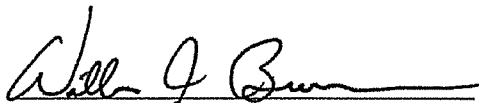
4. The Debtors have determined based upon a review of the claims docket that the claims identified on Exhibit A to the Proposed Order have been amended and superseded by subsequently filed claims. Accordingly, to prevent the claimants from receiving an unwarranted recovery on the basis of a claim that has been amended and superseded, the Debtors seek to disallow in full the Amended Claims.

5. The Debtors have further determined based upon a review of the claims docket that the claims identified on Exhibit B to the Proposed Order are duplicative of other claims filed in these chapter 11 cases. Accordingly, to prevent the claimants from receiving potential double recovery based on the filing of two separate, but substantively identical proofs of claim, the Debtors seek to disallow in full the Duplicate Claims.

6. The Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit C to the Proposed Order, that such claims were filed after the applicable Bar Date. Accordingly, to prevent the claimants from recovering on proofs of claim that were not filed in a timely fashion, the Debtors seek to disallow in full the Late Filed Claims.

7. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on April 20, 2010



William J. Brennan
Chief Accounting and Compliance Officer for
certain of the Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AVENTINE RENEWABLE ENERGY
HOLDINGS, INC., a Delaware Corporation, *et al.*,

Debtors.¹

Chapter 11

Case No. 09-11214 (KG)

(Jointly Administered)

Hearing Date: May 20, 2010 at 3:00 p.m. (ET)

Obj. Deadline: May 13, 2010 at 4:00 p.m. (ET)

**NOTICE OF DEBTORS' EIGHTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO
CLAIMS PURSUANT TO SECTION 502(B) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

PLEASE TAKE NOTICE that Aventine Renewable Energy Holdings, Inc. and certain of its affiliates, the reorganized debtors in the above-captioned cases (collectively, the "Debtors"), have filed the **Debtors' Eighth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1** (the "Objection") with the United States Bankruptcy Court for the District of Delaware.

PLEASE TAKE FURTHER NOTICE that a hearing on the Objection (the "Hearing") will be held before the Honorable Kevin Gross, United States Bankruptcy Judge, in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 Market Street, 6th Floor, Wilmington, Delaware 19801, on **May 20, 2010 at 3:00 p.m. (ET)**.

PLEASE TAKE FURTHER NOTICE that to contest an objection to a claim or the relief requested in the Objection, responses ("Responses") to the Objection, if any, must be made in writing, filed with the Bankruptcy Court and served upon the undersigned counsel to the Reorganized Debtors so as to be **RECEIVED NO LATER THAN 4:00 P.M. (ET) ON MAY 13, 2010 (the "Response Deadline")**.

PLEASE TAKE FURTHER NOTICE that every Response to the Objection must contain at a minimum the following:

- (a) a caption setting forth the name of the Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the Claimant and description of the basis for the amount of the Claim, if applicable;

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Aventine Renewable Energy Holdings, Inc. (9368), Aventine Renewable Energy, LLC (0195), Aventine Renewable Energy, Inc. (8352), Aventine Renewable Energy – Aurora West, LLC (9285), Aventine Renewable Energy – Mt Vernon, LLC (8144), Aventine Power, LLC (9343), and Nebraska Energy, L.L.C. (1872). The corporate headquarters address for all of the Debtors is 120 North Parkway Drive, Pekin, Illinois 61554.

(c) a concise statement setting forth the reasons why the Claim should not be disallowed or modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the responding party will rely in opposing the Objection;

(d) all documentation or other evidence of the Claim or assessed value, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which the responding party will rely in opposing the Objection at the Hearing;

(e) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from that presented in the Claim; and

(f) the name, address and telephone number of the person (which may be the Claimant or his/her/its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the Claim or response to the Objection on behalf of the responding party.

PLEASE TAKE FURTHER NOTICE that Questions about the Objection should be directed to the Debtors' counsel:

Young Conaway Stargatt & Taylor, LLP
The Brandywine Bldg., 17th Fl.
1000 N. West Street
Wilmington, DE 19801
Attn: Matthew B. Lunn and Ryan M. Bartley

CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

PLEASE TAKE FURTHER NOTICE that if a Claimant fails to timely file and serve a Response in accordance with the above requirements, such Claimant will be deemed to have concurred with the and consented to the Objection and the relief requested therein, and the Reorganized Debtors will present to the Court without further notice to the Claimant, an appropriate order sustaining the Objection and disallowing, expunging, reducing, reclassifying or reconciling such Disputed Claim.

Dated: Wilmington, Delaware
April 20, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Ryan M. Bartley

Joel A. Waite (No. 2925)
Matthew B. Lunn (No. 4119)
Ryan M. Bartley (No. 4985)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253
Counsel to the Debtors

EXHIBIT II

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AVENTINE RENEWABLE ENERGY
HOLDINGS, INC., a Delaware Corporation, *et al.*,

Debtors.¹

Chapter 11

Case No. 09-11214 (KG)

(Jointly Administered)

Docket Ref. No. _____

**ORDER SUSTAINING DEBTORS' EIGHTH OMNIBUS (NON-SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY
CODE, BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

Upon consideration of the eighth omnibus (non-substantive) objection (the "Objection") of the above-captioned reorganized debtors (the "Debtors"), by which the Debtors respectfully request the entry of an order pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3003 and 3007, of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") disallowing in full each of the Disputed Claims² identified on Exhibits A through C hereto; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and that due and adequate notice of the Objection having been given under the circumstances; and sufficient cause appearing thereof; it is hereby

ORDERED that the Objection is sustained; and it is further

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Aventine Renewable Energy Holdings, Inc. (9368), Aventine Renewable Energy, LLC (0195), Aventine Renewable Energy, Inc. (8352), Aventine Renewable Energy – Aurora West, LLC (9285), Aventine Renewable Energy – Mt Vernon, LLC (8144), Aventine Power, LLC (9343), and Nebraska Energy, L.L.C. (1872). The corporate headquarters address for all of the Debtors is 120 North Parkway Drive, Pekin, Illinois 61554.

² All capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Objection.

ORDERED that, pursuant to Bankruptcy Code section 502(b) and Bankruptcy Rules 3003 and 3007, the Disputed Claims identified on the attached Exhibits A, B and C are hereby disallowed in their entirety; and it is further

ORDERED that the Debtors reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases including, without limitation, the claims that are the subject of this Objection; and it is further

ORDERED that the Debtors reserve the right to object to any of the Disputed Claims on any grounds in future omnibus objections to claims; and it is further

ORDERED that this Court shall retain jurisdiction over all affected parties with respect to any matters, claims, or rights arising from or related to the implementation and interpretation of this Order.

Dated: Wilmington, Delaware
May __, 2010

KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Amended Claims

Exhibit A

Amended Claims

Name/Address of Claimant	----- Objectionable Claims -----			----- Surviving Claims -----		
	Claim	Date Filed	Total Amount Claimed	Claim	Date Filed	Total Amount Claimed
First American Commercial Bancorp Inc. d/b/a First American Equipment Finance c/o Janice A. Alwin, Barack Ferrazzano 200 W Madison, Ste 3900 Chicago, IL 60606-3459	300	9/3/2009	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)	505	4/13/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)
	301	9/3/2009	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)	506	4/13/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)
	302	9/3/2009	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)	507	4/13/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)
	303	9/3/2009	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)	508	4/13/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)
Missouri Department of Revenue PO Box 475 Jefferson City, MO 65105-0475	452	9/21/2009	\$0.00 - (S) \$0.00 - (A) \$5,960.17 - (P) \$0.00 - (U) \$5,960.17 - (T)	487	3/12/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$0.00 - (U) \$0.00 - (T)
	476	11/23/2009	\$0.00 - (S) \$0.00 - (A) \$10,099.64 - (P) \$0.00 - (U) \$10,099.64 - (T)	492	3/22/2010	\$0.00 - (S) \$0.00 - (A) \$12,092.99 - (P) \$0.00 - (U) \$12,092.99 - (T)
Commissioner of Revenue - State of TN Tax Enforcement Division c/o Attorney General PO Box 20207 Nashville, TN 37202-0207						

Exhibit A

Amended Claims

Name/Address of Claimant	----- Objectionable Claims -----		----- Surviving Claims -----			
	Claim	Date Filed	Total Amount Claimed	Date Filed	Total Amount Claimed	
Commissioner of Revenue - State of TN Tax Enforcement Division c/o Attorney General PO Box 20207 Nashville, TN 37202-0207	478	11/23/2009	\$0.00 - (S) \$0.00 - (A) \$20,434.16 - (P) \$0.00 - (U) \$20,434.16 - (T)	494	3/22/2010	\$0.00 - (S) \$0.00 - (A) \$63,916.56 - (P) \$0.00 - (U) \$63,916.56 - (T)

EXHIBIT B

Duplicate Claims

Exhibit B

Duplicate Claims

Name/Address of Claimant	----- Objectionable Claims -----		----- Surviving Claims -----		
	Claim	Date Filed	Total Amount Claimed	Date Filed	Total Amount Claimed
Norfolk Southern Railway Company Attn: William H. Johnson, Esq. Three Commercial Place Norfolk, VA 23510-2191	490	3/10/2010	\$0.00 - (S)	3/9/2010	\$0.00 - (S)
			\$0.00 - (A)		\$0.00 - (A)
			\$0.00 - (P)		\$0.00 - (P)
			\$246,066.07 - (U)		\$246,066.07 - (U)
Lallemand Ethanol Technology c/o Nutter McClennen & Fish Attn: Peter Nils Baylor & James F. Coffey 155 Seaport Boulevard Boston, MA 02210-2604	266	8/26/2009	\$0.00 - (S)	3/15/2010	\$0.00 - (S)
			\$0.00 - (A)		\$0.00 - (A)
			\$23,524.03 - (P)		\$23,524.03 - (P)
			\$22,827.45 - (U)		\$22,827.45 - (U)
Rovisys 1455 Danner Drive Aurora, OH 44202	510	4/14/2010	\$46,351.48 - (T)		\$46,351.48 - (T)
			\$0.00 - (S)		\$0.00 - (S)
			\$0.00 - (A)		\$0.00 - (A)
			\$0.00 - (P)		\$0.00 - (P)
			\$1,718.00 - (U)		\$1,718.00 - (U)
			\$1,718.00 - (T)		\$1,718.00 - (T)

** The Debtors have filed an objection to claim numbered 485 and are seeking to have that claim disallowed in its entirety.

EXHIBIT C

Late Filed Claims

Exhibit C
Late Filed Claims

Name/Address of Claimant	Claim	Date Filed	Total Amount Claimed	Comments
Medallion Cleaning Services PO Box 627 South Pekin, IL 61564-0627	502	2/11/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$1,729.17 - (U) \$1,729.17 - (T)	This claim is for pre-petition amounts owed for which the bar date was September 8, 2009. The Debtors also believe that the amounts included in the claim were also included in creditor's timely filed proof of claim numbered 132.
Medallion Cleaning Services PO Box 627 South Pekin, IL 61564-0627	504	2/11/2010	\$0.00 - (S) \$0.00 - (A) \$0.00 - (P) \$770.83 - (U) \$770.83 - (T)	This claim is for pre-petition amounts owed for which the bar date was September 8, 2009. The Debtors also believe that the amounts included in the claim were also included in creditor's timely filed proof of claim numbered 132.