

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION



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In re: : Case Nos. 02-15045 through 02-15047
: Jointly Administered as
GLIATECH INC., et al., : Case No. 02-15045
: :
: Chapter 11
: :
Debtors. : Judge Pat E. Morgenstern-Clarren
: :
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ORDER GRANTING SECOND OMNIBUS OBJECTION TO CLAIMS

This matter having come before this Court upon the Second Omnibus Objection to Claims, Docket No. 1341 (the "Objection"), filed by above-captioned debtors and debtors in possession (collectively, the "Debtors"); and the following response to the Objection having been filed:

Response of Quintiles, Inc., Docket No. 1352 (the "Response").

The Court having reviewed the Objection and the Response, and having heard the statements of counsel for the Debtor at the hearing on the Objection (the "Hearing") the Court hereby **FINDS AND DETERMINES THAT:**

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and reference from the District Court for the Northern District of Ohio pursuant to 28 U.S.C. § 157; this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue of these chapter 11 cases and the Objection is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

B. Service of the Objection and notice of the hearing thereon (the "Hearing") was sufficient.

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C. In the Objection, the Debtors requested that the Court enter an order: (a) disallowing certain claims against and scheduled liabilities of the Debtors; and (b) preserving the right of Liquidating Gliatech to object (or to further object) to claims and scheduled liabilities of the Debtors.

D. The legal and factual bases set forth in the Objection establish good and sufficient cause to grant the relief requested in the Objection.

Accordingly, IT IS HEREBY ORDERED THAT:

1. The Objection shall be, and hereby is, sustained, except as otherwise specifically set forth herein.

2. The claims identified on Exhibit A to the Objection as "Duplicate Claims" shall be, and hereby are, disallowed.

3. The claims identified on Exhibit B to the Objection "Invalid or Excessive Claims" shall be, and hereby are, disallowed.

4. The claims identified on Exhibit C of the Objection "Employee Priority Claims" shall be, and hereby are, either disallowed in its entirety or reduced to the amount set forth specifically on Exhibit C of the Objection.

5. The claim identified in Paragraph 16 of the Objection "State of Ohio Tax Claim" shall be, and hereby is, reduced to \$45,617.26 and any other or further claim of the State of Ohio is hereby disallowed.

6. The claims identified in Paragraph 17 of the Objection "Quintiles, Inc. and Quintiles Laboratories Limited Claims" shall be resolved as stated on the record at the Hearing pursuant to a separate agreed order to be submitted by counsel.

7. The claim identified in Paragraph 19 of the Objection "the Federal Express Claim" shall be, and hereby is, allowed as a general unsecured claim in the amount of \$5,228.43.

8. The claims identified in Paragraph 20 of the Objection, "The Messerman & Messerman Co. and Thompson Hine Claims," shall be, and hereby are, disallowed to the extent that such claims are paid by the Debtors' relevant insurance carrier and allowed against the Debtors to the extent not paid by the insurance carrier, as requested in the Objection.

9. Nothing herein shall affect the right of Liquidating Gliatech to further object to claims or scheduled liabilities identified in the Objection or the right of the Debtors to object to other claims or scheduled liabilities.

DATED: July 28, 2004


JUDGE PAT E. MORGENSTERN-CLARREN

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the Order Granting Second Omnibus Objection to Claims was served on the attached Service list by regular U.S. mail.

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