

under the Plan, the Receiver has not dedicated substantial time to a review and analysis of the foregoing claim. If the Plan is for some reason not approved and/or if the treatment of Class 9 is materially modified, the Receiver reserves the right to further review and object to the foregoing claim.

3. The Receiver has reviewed the following claim and he has no current objection:

Claim No. B-00142
Prism Sanitation Management
Claim Amount: \$1,596.93

The claim is an obligation of a real estate subsidiary of Trade Partners, Inc. Accordingly, subject to the reservation of rights set forth in paragraph four, the Receiver requests that the Court allow the foregoing claim in the amount of \$1,596.93.

4. In that the Receiver has filed a Plan of Distribution with the Court which proposes that claims against the real estate subsidiaries be treated as Class 8 claims which will each be paid from the assets, if any, of the particular subsidiary or will be paid nothing under the Plan, the Receiver has not dedicated substantial time to a review and analysis of the foregoing claim. If the Plan is for some reason not approved and/or if the treatment of Class 8 is materially modified, the Receiver reserves the right to further review and object to the foregoing claim.

Dated this 3rd day of January, 2005.

Respectfully submitted,

QUILLING SELANDER CUMMISKEY & LOWNDS, P.C.
2001 Bryan Street, Suite 1800
Dallas, Texas 75201-4240
(214) 871-2100 (Telephone)
(214) 871-2111 (Facsimile)

By: /s/ Michael J. Quilling
Michael J. Quilling, Texas State Bar No. 16432300

SPECIAL COUNSEL TO RECEIVER

CERTIFICATE OF SERVICE

This is to certify that on the 3rd day of January, 2005, a true a correct copy of the above and foregoing motion was sent via first class mail, postage prepaid, on the persons listed below and on the attached service list:

Bruce S. Kramer
Borod & Kramer
80 Monroe, Suite G-1
Memphis, Tennessee 38103

Gillie W. Webb
United States Postal Inspector
Post Office Box 2245
Grand Rapids, Michigan 49501-2245

Glenn Martin
Assistant United States Attorney
Federal Courthouse, Room 252
315 West Allegan
Lansing, Michigan 48933

Steven A. Harr, Examiner
Munsch Hardt Kopf & Harr
1445 Ross Avenue, Suite 4000
Dallas, Texas 75202

Dennis Echelbarger, Trustee
EHTC
5136 Cascade Road SE, Suite 2A
Grand Rapids, Michigan 49456

Jones Sporting Goods Co.
699 W. Clay Avenue
Muskegon, Michigan 49440

Prism Sanitation Management
Attn: Tamra Berens
8310 16th Street MS455
Sturtevant, Wisconsin 53177

/s/ Michael J. Quilling