

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	
)	Case No.: 14-40855
White Way Sign & Maintenance Co.,)	
)	Chapter 7
Debtor.)	
)	Honorable Donald R. Cassling
_____)	

**MOTION REQUESTING ALLOWANCE OF CHAPTER 11 ADMINISTRATIVE
EXPENSE CLAIM**

Movant Pension Benefit Guaranty Corporation (“PBGC”) respectfully files its Motion Requesting Allowance of Chapter 11 Administrative Expensive Claim, which requests this Court to allow and pay an administrative expense claim in the amount of \$2,449.33 under 11 U.S.C. §§ 503(b)(1) and 507(a)(2). PBGC respectfully states as follows:

1. PBGC is a wholly owned United States government corporation, and an agency of the United States, that administers the termination insurance program to protect participants of defined benefit pension plans under Title IV of the Employee Retirement Income Security Act of 1974, *as amended*, 29 U.S.C. §§ 1301-1461 (2012 & Supp. II 2014) (“ERISA”).
2. The Debtor filed a petition for relief under Chapter 11 of the Bankruptcy Code on November 12, 2014 (the “Petition Date”). The case converted to Chapter 7 on March 17, 2015.
3. The White Way Employees’ Retirement Plan (the “Pension Plan”) terminated during this bankruptcy under 29 U.S.C. § 1342. PBGC was appointed the Pension Plan’s statutory trustee on August 12, 2015 (the “Date of Plan Trusteeship”).
4. The Debtor is a contributing sponsor of the Pension Plan, 29 U.S.C. § 1301(a)(13), or a member of a contributing sponsor’s controlled group, 29 U.S.C. § 1301(a)(14).
5. The contributing sponsor and each member of the contributing sponsor’s controlled group is jointly and severally liable to PBGC for insurance premiums (“Premiums”) with respect

to the Pension Plan. 29 U.S.C. § 1307(e)(2). These Premiums include annual Flat-Rate and Variable-Rate Premiums. *See* 29 U.S.C. § 1306(a)(3); 29 C.F.R. § 4006.3.

6. On June 11, 2015, PBGC filed an unliquidated claim with this Court for Premiums due. *See* Claim 47-1. On March 30, 2016, PBGC filed an amended claim for Premiums due, seeking treatment as a Chapter 11 administrative expense for certain unpaid Flat-Rate and Variable-Rate Premiums in the total amount of \$2,449.33. *See* Claim 81-1, Exhibits A (proof of claim), B (statement in support), and C (claims register summary).

7. Flat-Rate and Variable-Rate Premiums arising for plan years beginning after the Petition Date are Chapter 11 administrative expenses entitled to priority under 11 U.S.C. §§ 503(b)(1) and 507(a)(2).

8. The Flat-Rate and Variable-Rate Premiums arising for the plan year that began January 1, 2015, total \$2,449.33. PBGC calculated this amount by prorating the Flat-Rate and Variable-Rate Premiums due for the 2015 plan year in accordance with its regulation. *See* 29 C.F.R. § 4006.5(f) (proration for certain short plan years); see also column “01/01/2015” in Exhibit D (spreadsheet). The calculation of this administrative expense claim may be summarized as follows:

<u>Type of Premium</u>	<u>Amount</u>
Flat-Rate Premium Due	\$ 836.00
Variable-Rate Premium Due	\$ 1,613.33
	<hr/>
Total Due	\$ 2,449.33

9. Movant requests that its claim in the amount of \$2,449.33 for unpaid Premiums be allowed and paid as a Chapter 11 administrative expense in accordance with the proposed order.

WHEREFORE, PBGC respectfully requests that this Court:

- a. Grant PBGC's request for allowance and payment of a Chapter 11 administrative expense claim in the amount of \$2,449.33 under 11 U.S.C. §§ 503(b)(1) and 507(a)(2); and
- b. Grant such other relief as the Court deems just and proper.

Respectfully submitted,

Dated: March 31, 2016

_____/s/ Cameo M. Kaisler_____
Cameo M. Kaisler
Pension Benefit Guaranty Corporation
Office of the Chief Counsel
1200 K Street, N.W.
Washington, DC 20005-4026
Tel.: (202) 326-4020, x6912
Fax: (202) 326-4112
Emails: kaisler.cameo@pbgc.gov *and*
efile@pbgc.gov

EXHIBIT A

Fill in this information to identify the case:

Debtor 1 White Way Sign & Maintenance Co.

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Northern District of Illinois
(State)

Case number 14-40855

Official Form 410

Proof of Claim

12/15

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor? Pension Benefit Guaranty Corporation
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?
 No
 Yes. From whom? _____

3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	Office of the Chief Counsel, Attn: Cameo M. Kaisler Name <u>1200 K Street, N.W., Suite 340</u> Number Street <u>Washington, DC 20005-4026</u> City State ZIP Code Contact phone <u>202-326-4020, x6912</u> Contact email <u>kaisler.cameo@pbgc.gov</u>	_____ Name _____ Number Street _____ City State ZIP Code Contact phone _____ Contact email _____

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?
 No
 Yes. Claim number on court claims registry (if known) 47 Filed on 06/11/2015
 MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?
 No
 Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ 96,487.84 Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Statutory Liability under 29 U.S.C. § 1307 on account of the White Way Employees' Retirement Plan.
See attached statement.

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No See attached statement
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

- No
 Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____
- Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____
- Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ Unliquidated
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____
- Other. Specify subsection of 11 U.S.C. § 507(a)(2) that applies. \$ 2,449.33

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
 I am the creditor's attorney or authorized agent.
 I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
 I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 03/30/2016
MM / DD / YYYY


 Signature

Print the name of the person who is completing and signing this claim:

Name Garth D. Wilson
First name Middle name Last name

Title Assistant Chief Counsel

Company Pension Benefit Guaranty Corporation
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1200 K Street, N.W., Suite 340
Number Street
Washington, DC 20005-4026
City State ZIP Code

Contact phone 202-326-4020 x3878 Email wilson.garth@pbgc.gov

EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT FOR
THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:) Chapter 7
)
WHITE WAY SIGN & MAINTENANCE CO.) Case No. 14-40855-DRC
)
)
Debtor.)

**STATEMENT OF THE PENSION BENEFIT GUARANTY CORPORATION
IN SUPPORT OF ITS AMENDED CLAIM FOR PENSION INSURANCE PREMIUMS**

The Pension Benefit Guaranty Corporation (“PBGC”) hereby submits this Statement in Support of its amended claim against White Way Sign & Maintenance Co. (the “Debtor”) for pension insurance premiums with respect to the White Way Employees’ Retirement Plan (the “Pension Plan”), stating:

1. PBGC is a wholly owned United States government corporation, and an agency of the United States, that administers the defined benefit pension plan termination insurance program under Title IV of the Employee Retirement Income Security Act of 1974, *as amended*, 29 U.S.C. §§ 1301-1461 (2012 & Supp. II 2014) (“ERISA”). PBGC guarantees the payment of certain pension benefits upon the termination of a single-employer pension plan covered by Title IV of ERISA. When an underfunded plan terminates, PBGC generally becomes trustee of the plan and, subject to certain statutory limitations, pays the plan’s unfunded benefits with its insurance funds. *See* 29 U.S.C. §§ 1321-1322, 1342, 1361.

2. The Pension Plan is a single-employer defined benefit pension plan covered by Title IV of ERISA. *See* 29 U.S.C. § 1321.

3. The Debtor is a contributing sponsor of the Pension Plan, 29 U.S.C. § 1301(a)(13), or a member of a contributing sponsor’s controlled group, 29 U.S.C. § 1301(a)(14).

4. On November 12, 2014, the Debtor filed a petition for relief under Chapter 11 of the Bankruptcy Code; the case was converted to Chapter 7 on March 17, 2015.

5. The contributing sponsor of the Pension Plan or the Pension Plan's Plan Administrator is the designated payor of PBGC insurance premiums. 29 U.S.C. § 1307(a), (e).

6. Each member of the contributing sponsor's controlled group is jointly and severally liable to PBGC for insurance premiums, interest, and penalties (collectively, "Premiums") with respect to the Pension Plan. 29 U.S.C. § 1307(e)(2). These Premiums include:

(a) Flat-Rate and Variable-Rate Premiums, *see* 29 U.S.C. § 1306(a)(3), 29 C.F.R. § 4006.3, and

(b) If the Pension Plan terminates in a distress termination pursuant to 29 U.S.C. §§ 1341(c)(2)(B)(ii) or (iii), or in an involuntary termination under 29 U.S.C. § 1342, Termination Premiums at the rate of \$1,250 per plan participant per year for three years. *See* 29 U.S.C. § 1306(a)(7), *as amended* by § 8101(b) the Deficit Reduction Act of 2005 (Pub. L. 109-171) and by §§ 401(b) and 402(g)(2)(B) of the Pension Protection Act of 2006 (Pub. L. 109-280).

7. This is an estimated claim for Premiums that the Debtor owes or will owe to PBGC in the total amount of \$96,487.84, apportioned as follows:

(a) Flat-Rate and Variable-Rate Premiums arising after the petition date are administrative expenses entitled to priority under 11 U.S.C. §§ 503(b)(1) and 507(a)(2). This claim includes Flat-Rate and Variable-Rate Premiums arising after the petition date in the amount of \$2,449.33. Alternatively, this claim is entitled to tax priority under 11 U.S.C. § 507(a)(8).

(b) Flat-Rate and Variable-Rate Premiums arising before the petition date are general unsecured claims. This claim includes Flat-Rate and Variable-Rate Premiums arising before the petition date in the amount of \$11,538.51.

(c) Termination Premiums are asserted as general unsecured claims in the amount of \$82,500.00.

8. Documents supporting this claim include the Pension Plan document with applicable amendments; relevant collateral agreements, if any; United States Internal Revenue Service Form 5500s; PBGC Annual Premium Payment forms; and annual actuarial valuation reports for the Pension Plan. On information and belief, the Debtor or a member of its controlled group has in its possession and control copies or originals of these documents.

9. PBGC's investigation of this matter is continuing. The agency reserves the right to amend, modify, and supplement this proof of claim and/or to file additional proofs of claim. This claim may be subject to a right of setoff by PBGC as an agency of the United States government, and the right of the United States to withhold subject to offset amounts due from other federal entities. The filing of this proof of claim is not intended to be and shall not be construed as (1) an election of remedy or (2) a waiver or limitation of any rights of PBGC, the Pension Plan or any of its beneficiaries or participants.

Dated: Washington, D.C.
March 30, 2016

Garth D. Wilson
Assistant Chief Counsel
Cameo M. Kaisler
Attorney
Office of the Chief Counsel
PENSION BENEFIT GUARANTY CORPORATION
1200 K Street, N.W.
Washington, D.C. 20005-4026
Tel.: (202) 326-4020, ext. 6912
FAX: (202) 326-4112
Emails: kaisler.cameo@pbgc.gov *and*
efile@pbgc.gov

EXHIBIT C

Northern District of Illinois Claims Register

[14-40855 White Way Sign & Maintenance Co.](#) **Converted** 03/17/2015

Honorable Judge: Donald R Cassling

Chapter: 7

Office: Chicago

Last Date to file claims: 06/24/2015

Trustee: Phillip D Levey ESQ

Last Date to file (Govt): 06/24/2015

Creditor: (24379131) Pension Benefit Guaranty Corporation (ADMINISTRATIVE) Office of the Chief Counsel 1200 K Street, N.W. Washington, DC 20005-4026 Attn: Cameo M. Kaisler, Esq.	Claim No: 81 <i>Original Filed</i> Date: 03/30/2016 <i>Original Entered</i> Date: 03/30/2016	Status: Filed by: CR Entered by: Cameo M. Kaisler Modified:						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u>Admin</u></td> <td style="width: 15%;">claimed:</td> <td style="width: 15%;">\$2449.33</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>			<u>Admin</u>	claimed:	\$2449.33			
<u>Admin</u>	claimed:	\$2449.33						
History: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Details</td> <td style="width: 10%;"></td> <td style="width: 10%;">81-1</td> <td style="width: 10%;">03/30/2016</td> <td style="width: 60%;">Claim #81 filed by Pension Benefit Guaranty Corporation, Admin claimed: \$2449.33 (Kaisler, Cameo)</td> </tr> </table>			Details		81-1	03/30/2016	Claim #81 filed by Pension Benefit Guaranty Corporation, Admin claimed: \$2449.33 (Kaisler, Cameo)	
Details		81-1	03/30/2016	Claim #81 filed by Pension Benefit Guaranty Corporation, Admin claimed: \$2449.33 (Kaisler, Cameo)				
Description: (81-1) Statutory Liability under 29 U.S.C. § 1307 on account of the White Way Employees' Retirement Plan.								
Remarks: (81-1) See attached Statement in Support.								

Claims Register Summary

Case Name: White Way Sign & Maintenance Co.

Case Number: 14-40855

Chapter: 7

Date Filed: 11/12/2014

Total Number Of Claims: 1

Total Amount Claimed*	
Total Amount Allowed*	

*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured		
Priority		
Administrative	\$2449.33	

EXHIBIT D

EIN/PN: 362694048/001
 PLAN OR SPONSOR NAME: White Way Employees' Retirement Plan
 REQUESTED BY: Salembier, Cameo
 DATE REQUESTED: 28-Mar-16
 CALCULATED THROUGH: 08/13/2015 DOTR

ANALYST: Payer Harvey
 ANALYST EXTENSION: 5665
 PROCESSING DATE: 28-Mar-16
 CCD TRACKING: 215059a

PYC	01/01/2009	01/01/2010	01/01/2011	01/01/2012	01/01/2013	01/01/2014	01/01/2015	TOTAL
Final Participant Count	23	22	22	22	22	22	22	
Flat Premium Rate	34.00	35.00	35.00	35.00	42.00	49.00	57.00	
Flat Premium Due	782.00	770.00	770.00	770.00	924.00	1,078.00	836.00	8/12 months proration
SAFE HARBOR COMPLIANCE	No	No	No	No	No	No Filing	No Filing	
# Of Months Late	5	19	9	3	5	0	0	
Flat Premium \$ Paid Late	782.00	770.00	770.00	770.00	924.00	0.00	0.00	
% Penalty	25%	95%	45%	15%	25%	0%	0%	
Flat Rate Penalty	195.50	731.50	346.50	115.50	231.00	0.00	0.00	1,620.00 Flat Rate Penalty
Flat Rate Interest	11.92	42.98	19.03	6.22	11.93	0.00	0.00	92.08 Flat Rate Interest
Unpaid Flat Premium	0.00	0.00	0.00	0.00	0.00	1,078.00	836.00	1,914.00 Unpaid Flat Premium
# Of Months Unpaid	0	0	0	0	0	6	0	
% Penalty on Unpaid Premium	0%	0%	0%	0%	0%	30%	0%	
Penalty On Unpaid Premium	0.00	0.00	0.00	0.00	0.00	323.40	0.00	323.40 Penalty On Unpaid Premium
Interest On Unpaid Premium	0.00	0.00	0.00	0.00	0.00	15.80	0.00	15.80 Interest On Unpaid Premium
Total Flat Rate Charges Due	207.42	774.48	365.53	121.72	242.93	1,417.20	836.00	3,965.28 Total Flat Rate Charges Due
Variable Rate (V/R)	79.83	129.27	122.73	174.27	110.00	110.00	110.00	
V/R Due	1,836.00	2,844.00	2,700.00	3,834.00	2,420.00	2,420.00	1,613.33	8/12 months proration
V/R Paid By Form 1 Due Date?	No	No	No	No	No	No Filing	No Filing	
# Of Months Late	5	19	9	3	5	0	0	
V/R \$ Paid Late	810.00	2,844.00	2,700.00	3,834.00	2,420.00	0.00	0.00	
% Penalty	25%	95%	45%	15%	25%	0%	0%	
V/R Penalty	202.50	2,701.80	1,215.00	575.10	605.00	0.00	0.00	5,299.40 V/R Penalty
V/R Interest	11.80	158.76	66.74	30.96	31.26	0.00	0.00	299.52 V/R Interest
V/R Paid Late	421.49	0.00	0.00	0.00	0.00	0.00	0.00	Unpaid V/R
# Of Months Late	9	0	0	0	0	0	0	
% Penalty	45%	0%	0%	0%	0%	0%	0%	
V/R Penalty	189.67	0.00	0.00	0.00	0.00	0.00	0.00	189.67 Penalty On Unpaid V/R
V/R Interest	12.47	0.00	0.00	0.00	0.00	0.00	0.00	12.47 Interest On Unpaid V/R
V/R \$ Paid Late/Unpaid	604.51	0.00	0.00	0.00	0.00	2,420.00	1,613.33	4,033.33 Unpaid V/R
# Of Months Late/ Unpaid	19	0	0	0	0	6	0	
% Penalty On Late/Unpaid V/R	95%	0%	0%	0%	0%	30%	0%	
Penalty On Late/Unpaid V/R	574.29	0.00	0.00	0.00	0.00	726.00	0.00	1,300.29 Penalty On Unpaid V/R
Interest On Late/Unpaid V/R	37.86	0.00	0.00	0.00	0.00	35.46	0.00	73.32 Interest On Unpaid V/R
Total V/R Charges Due	1,028.60	2,860.56	1,281.74	606.06	636.26	3,181.46	1,613.33	11,208.01 Total V/R Charges Due
Auto Write Offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 Auto Write Offs
Payments/(Overpayments)	(421.49)	0.00	0.00	0.00	0.00	0.00	0.00	-421.49 Payments/(Overpayments)
Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 Refunds
Waivers	(763.96)	0.00	0.00	0.00	0.00	0.00	0.00	-763.96 Waivers
ANNUAL AMOUNT DUE	50.56	3,635.04	1,647.27	727.78	879.19	4,598.66	2,449.33	13,987.84

- COMMENTS
1. Prior year p count in non-filing year(s): Participant count used for plan year 2014-15 obtained from EFAST.
 2. Cap Rate charge in non-filing year(s): Variable rate used for plan year 2014-15 obtained from EFAST.
 3. No Filing made for plan years 2014-15.
 4. Plan year 2015 calculated through DOTR of 08/13/2015 per requester, amount has not been paid.

Premium	5,947.33
Interests	493.19
Penalties	8,732.77
Auto Write Offs	0.00
Payments/(Overpayments)	-421.49
Refunds	0.00
Waivers	-763.96
Total Amount Due (Overpaid)	13,987.84

Note: Unpaid premium, penalty, and interest were calculated through 08/13/2015 DOTR.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	
)	Case No.: 14-40855
White Way Sign & Maintenance Co.,)	
)	CHAPTER 7
Debtor.)	
)	JUDGE DONALD R. CASSLING
)	(Chicago)
_____)	

To: SEE ATTACHED SERVICE LIST

NOTICE OF MOTION

PLEASE TAKE NOTICE THAT on April 12, 2016, at 9:30 a.m. or as soon thereafter as counsel may be heard, I shall appear before the Honorable Donald R. Cassling, United States Bankruptcy Judge, in courtroom 619 of the Dirksen Federal Building, 219 South Dearborn Street, Chicago, Illinois, or before any other United States Bankruptcy Judge who may be sitting in his stead, and shall then and there present a **Motion Requesting Allowance of Chapter 11 Administrative Expense Claim** filed on behalf of the Pension Benefit Guaranty Corporation, a copy of which is hereto attached and served upon you.

AT WHICH TIME AND PLACE you may appear if you so see fit.

Dated: March 31, 2016

/s/ Cameo M. Kaisler

Cameo M. Kaisler
Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005-4026
Tel.: (202) 326-4020, x6912
Fax: (202) 326-4112
Emails: kaisler.cameo@pbgc.gov and efile@pbgc.gov

CERTIFICATE OF SERVICE

Cameo M. Kaisler, an attorney, certifies that she caused to be served a true copy of the foregoing **Notice of Motion** and **Motion Requesting Allowance of Chapter 11 Administrative Expense Claim**, to those shown on the attached Service List by Electronic Notice for Registrants and/or enclosing the same in envelopes properly addressed, first class postage prepaid, and depositing same in the United States Mail at 1200 K Street, N.W., Washington, DC 20005 as indicated, on March 31, 2016 before the hour of 4:00 p.m.

/s/ Cameo M. Kaisler

Cameo M. Kaisler

CM/ECF Service List

<p>James E. Morgan L. Judson Todhunter Howard & Howard Attorneys PLLC 200 S. Michigan Avenue, Suite 1100 Chicago, IL 60604</p> <p><i>Debtor's Counsel</i></p>	<p>Phillip D. Levey 2722 North Racine Avenue Chicago, IL 60614</p> <p><i>Chapter 7 Trustee</i></p>
<p>Patrick S. Layng Office of the U.S. Trustee, Region 11 219 S Dearborn St Room 873 Chicago, IL 60604</p> <p><i>United States Trustee</i></p>	<p>Scott R. Clar Crane Heyman Simon Welch & Clar 135 S LaSalle, Suite 3705 Chicago, IL 60603</p> <p><i>Counsel for the Official Unsecured Creditors' Committee</i></p>
<p>Christopher S. Wunder Eric D. Kaplan 180 N. LaSalle Street, Suite 2108 Chicago, IL 60601</p> <p><i>Counsel for Cabot II – IL1M08, LLC</i></p>	<p>Scott H. Kenig 455 North Cityfront Plaza Suite 2510 Chicago, IL 60611</p> <p><i>Counsel for Barrington Bank & Trust Company, N.A.</i></p>
<p>Fred R. Harbecke 53 W. Jackson Blvd., Suite 1510 Chicago, IL 60604</p> <p><i>Counsel for All Right Sign, Inc.</i></p>	<p>Latonia C. Williams One Constitution Plaza Hartford, CT 06103</p> <p><i>Counsel for UnitedHealthcare Insurance Company of Illinois</i></p>
<p>Matthew Grabell William P. Callinan Jeffrey A. Krol Johnson & Krol, LLC 300 S. Wacker Drive, Suite 1313 Chicago, IL 60606</p> <p><i>Counsel for The Pipe Fitters Local 597, Training Fund</i></p>	<p>Michael B. Kind Locke Lord LLP 111 South Wacker Drive Chicago, IL 60606</p> <p><i>Counsel for Paddock Publications, Inc.</i></p>
<p>David R. Shannon Tenney & Bentley 111 W Washington - Suite 1900 Chicago, IL 60602</p> <p><i>Counsel for Electrical Insurance Trustees</i></p>	<p>William J. Connelly Hinshaw & Culbertson LLP 222 N. LaSalle St., Suite 300 Chicago, IL 60601</p> <p><i>Counsel for Chicago White Sox, Ltd. and Illinois Sports Facilities Authority</i></p>

<p>Adrian E. Mazar Matek & Mazar, LLC 77 W. Washington Street, Suite 1313 Chicago, IL 60602</p> <p><i>Counsel for Thomas M. Dore</i></p>	<p>Joel H. Shapiro Kamenear Kadison Shapiro & Craig 20 North Clark Street, Suite 2200 Chicago, IL 60602</p> <p><i>Counsel for Robert J. Flannery, Jr.</i></p>
<p>Thomas C. Wolford Neal, Gerber & Eisenberg LLP 2 North LaSalle Street, Suite 1700 Chicago, IL 60602</p> <p><i>Counsel for UnitedHealthcare Insurance Company of Illinois</i></p>	

U.S. Mail Service List

<p>Yamil Abraham, Jr. 1821 N. 24th Avenue Melrose Park, IL 60160</p> <p><i>Pro Se</i></p>	<p>Howard Brody 6466 N. Newland Avenue Chicago, IL 60631</p> <p><i>Pro Se</i></p>
<p>Heath Industrial Auction Services, Inc. 460 Irmen Drive Addison, IL 60101</p> <p><i>Auctioneer/Appraiser</i></p>	<p>Lois West Popowcer Katten, Ltd. 35 East Wacker Drive, Suite 1550 Chicago, IL 60601</p> <p><i>Accountant for the U.S. Trustee</i></p>

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:) BK No.: 14-40855
White Way Sign & Maintenance Co.)
)
) Chapter: 7
) Honorable Donald R. Cassling
)
)
Debtor(s))

ORDER ALLOWING CHAPTER 11 ADMINISTRATIVE EXPENSE CLAIM

THIS MATTER coming on to be heard upon the Motion Requesting Allowance of Chapter 11 Administrative Expense Claim filed on behalf of the Pension Benefit Guaranty Corporation, due notice having been given and the Court having been fully advised in the premises, IT IS HEREBY ORDERED AND ADJUDGED:

1. The Pension Benefit Guaranty Corporation is hereby granted and allowed a Chapter 11 administrative expense claim against the Debtor in the above captioned matter for Flat-Rate and Variable-Rate Premiums arising after the petition date in the amount of \$2,449.33 pursuant to 11 U.S.C. §§ 503(b)(1) and 507(a)(2).

2. The Chapter 11 administrative expense claim of the Pension Benefit Guaranty Corporation for Flat-Rate and Variable-Rate Premiums arising after the petition date so allowed against the Debtor in this matter shall be afforded a second priority in accordance with Section 507(a)(2) of the Bankruptcy Code; and

3. The Chapter 11 administrative expense claim of The Pension Benefit Guaranty Corporation for Flat-Rate and Variable-Rate Premiums arising after the petition date so allowed against the Debtor in this matter shall be distributed to the Pension Benefit Guaranty Corporation in accordance with the provisions of Section 726(b) of the Bankruptcy Code.

Enter:

Dated:

United States Bankruptcy Judge

Prepared by:

Cameo M. Kaisler (VA 83222)
Attorney
Pension Benefit Guaranty Corporation
1200 K Street, NW
Washington, DC 20005
Tel: (202) 326-4020 x6912
kaisler.cameo@pbgc.gov

CERTIFICATE OF SERVICE

I hereby certify that on this 31st day of March, 2016, the Pension Benefit Guaranty Corporation's Motion Requesting Allowance of Chapter 11 Administrative Expense Claim, Notice of Motion and [Proposed] Order Allowing Chapter 11 Administrative Expense Claim were served on the following:

CM/ECF Service List

<p>James E. Morgan L. Judson Todhunter Howard & Howard Attorneys PLLC 200 S. Michigan Avenue, Suite 1100 Chicago, IL 60604</p> <p><i>Debtor's Counsel</i></p>	<p>Phillip D. Levey 2722 North Racine Avenue Chicago, IL 60614</p> <p><i>Chapter 7 Trustee</i></p>
<p>Patrick S. Layng Office of the U.S. Trustee, Region 11 219 S Dearborn St Room 873 Chicago, IL 60604</p> <p><i>United States Trustee</i></p>	<p>Scott R. Clar Crane Heyman Simon Welch & Clar 135 S LaSalle, Suite 3705 Chicago, IL 60603</p> <p><i>Counsel for the Official Unsecured Creditors' Committee</i></p>
<p>Christopher S. Wunder Eric D. Kaplan 180 N. LaSalle Street, Suite 2108 Chicago, IL 60601</p> <p><i>Counsel for Cabot II – IL1M08, LLC</i></p>	<p>Scott H. Kenig 455 North Cityfront Plaza Suite 2510 Chicago, IL 60611</p> <p><i>Counsel for Barrington Bank & Trust Company, N.A.</i></p>
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/s/ Cameo M. Kaisler
Cameo M. Kaisler