

**Debtors' Eighth Omnibus Motion to Reject Certain Unexpired Leases and Executory Contracts Pursuant to Section 365(a) of the Bankruptcy Code *Nunc Pro Tunc* to February 28, 2009 (the "Rejection Motion")**

By the Rejection Motion, the Debtors seek entry of an order authorizing them to reject certain leases that, in the Debtors' opinion, are either burdensome or unnecessary to their ongoing business operations. Specifically, the Debtors seek to reject (i) an unexpired nonresidential real property lease with Webster Bank N.A. ("Webster") for approximately 2,694 rentable square feet of office space in Danbury, CT (the "Sublease"), retroactive to February 28, 2009 (the "Rejection Date");<sup>1</sup> and (ii) three unexpired leases with First Data Global Leasing for credit card machines (the "Machine Leases" and, together with the Sublease, the "Leases"). The Debtors also request that the relief requested by the Rejection Motion be severable as to each Lease, such that the Debtors, in their sole discretion, may modify or withdraw their request to reject any of the Leases at or prior to the hearing on the Rejection Motion, without prejudicing the relief sought with respect to the other Leases.

After reviewing the Leases, the Debtors have determined that they are not a source of value to the Debtors' future operations or the Debtors' estates. The Debtors estimate that rejection of the Leases will save the Debtors' estates in excess of \$6,000 in monthly lease obligations.

The Debtors maintain that (i) the Sublease commenced on April 1, 2008 and expires on March 31, 2010, (ii) the Sublease is underutilized due to the Debtors' workforce reductions and will be vacated by the Rejection Date, and (iii) the Debtors have not been able to find any party willing to accept assignment of the Sublease despite the Debtors' diligent efforts. The Debtors further maintain that the (a) the Machine Leases are for credit card machines that are no longer necessary as the Debtors no longer conduct business operations at the locations where each of the credit card machines was used, and (b) the Debtors do not believe any party would be willing to accept assignment of the Machine Leases.

The Debtors assert that they are current on their obligations under the Leases through the Rejection Date. The Debtors have concluded that the Leases are burdensome and unnecessary for the Debtors' successful reorganization and, therefore, rejection of the Leases is in the best interest of the Debtors and their estates.

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<sup>1</sup>Under section 365(d)(4) of the Bankruptcy Code, if the Debtors do not assume or reject a nonresidential real property lease by the date that is 210 days after the petition date (the "Assumption Deadline") and do not obtain the landlord's consent to a further extension, such lease will be deemed rejected. Although the Assumption Deadline was March 2, 2009, the Debtors previously obtained written consent to extend the Assumption Deadline relating to the Sublease.