

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

In re:)	
)	
FACTORY 2-U STORES, INC., a/k/a)	Chapter 7
FACTORY 2-U, f/a/k/a GENERAL)	
TEXTILES, INC., f/a/k/a GENERAL)	Case No. 04-10111 (PJW)
TEXTILES, f/a/k/a FAMILY BARGAIN)	
CORPORATION, f/a/k/a FAMILY)	
BARGAIN CENTER,)	
)	
Debtor.)	Re: Docket Nos. 3657, 3690

**SECOND REVISED ORDER GRANTING THE THIRD OMNIBUS OBJECTION
TO CHAPTER 11 ADMINISTRATIVE EXPENSE CLAIMS (SUBSTANTIVE)
RE: ONE STEP UP, LTD. (DCA 103) AND REVENUE MANAGEMENT (USA
DETERGENTS) DCA 49**

1. The Chapter 7 Trustee filed the Third Omnibus Objection to Chapter 11 Administrative Expense Claims (Substantive) (the "Motion").¹
2. The Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§157 and 1334; this Motion is a core proceeding under 28 U.S.C. §157(b)(2).
3. Proper notice of the Motion has been provided by the Trustee. Each holder of a Disputed Claim set forth on Revised Exhibit B attached hereto was properly and timely served with a copy of the Objection, the Proposed Order and accompanying Exhibits and the Notice of the response deadline thereto, and no further notice of the Objection need be provided.
4. The Motion is GRANTED. Any objection not made to the Motion is waived. Any objection made to the Motion is overruled with prejudice.

¹Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

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12-14-07

5. The relief requested in the Motion is in the best interests of the Estates and its creditors.

6. As indicated on the Revised Exhibit B attached hereto, pursuant to 11 U.S.C. §§ 503(a) and (b)(1)(A), and 11 U.S.C. § 507(a)(2), One Step Up, Ltd. is allowed a Chapter 11 administrative expense priority claim in the modified and reduced amount of \$365,767.20 with respect to DCA 103. This allowed claim of One Step Up, Ltd. shall be paid on a *pro rata* basis with other allowed Chapter 11 administrative claims, when, and if, such distributions are made.

7. The claim of Revenue Management (USA Detergents) (DCA 49), identified on the attached Revised Exhibit B is hereby reduced to the amount stated in the column titled "Modified Claim Amount."

8. The hearing on the objection to the proof of claim of Pacific Gas and Electric Company (DCA 89, Exhibit C) is hereby adjourned until February 7, 2008 at 2:30 p.m.

9. The Trustee's rights to raise other objections to the Remaining Claims on any and all grounds permitted by law and or equity are preserved.

10. The Delaware Claims Agency is directed to take all appropriate steps to revise the DCA Register in this case to reflect the terms this Second Revised Order.

11. This Court shall retain jurisdiction with respect to any matter related to or arising from the implementation or interpretation of this Second Revised Order.

Dated: Dec 13 2007



THE HONORABLE PETER J. WALSH
United States Bankruptcy Court Judge

**Revised Exhibit B: Claims with Disputed Claim Amounts
In re Factory 2-U Stores, Inc., Case NO. 04-10111 (PJW)**

Name of Claimant	Claim Number	Claim Amount	Modified Claim Amount	Reason for Modification
<p>One Step Up, Ltd. Attn: Victor Abramo 1407 Broadway, Suite 3200 New York, NY 10018</p> <p>Attn: Kevin J. Mangano Monzack and Monzaco, P.A. 1201 N. Orange St., Suite 400 Wilmington, DE 19801</p> <p>and Harlan M. Lazarus Lazarus & Lazarus, P.C. 240 Madison Avenue New York, NY 10016 Phone: 212-888-7400</p>	DCA 103	\$378,122.40	\$365,767.20	<p>The Trustee initially objected to DCA 103 on the grounds that the goods represented in invoice no. 1136882, in the amount of \$24,710.40, were never delivered to or received by the Debtor, and sought to reduce the total amount of DCA 103 by such amount. The Trustee and One Step Up, Ltd have consensually resolved the Trustee's objection as follows: The total amount of DCA 103 will be reduced by \$12,355.20, and allowed in the reduced amount of \$365,767.20.</p>
<p>USA Detergents Corp. c/o Robert S. Underhill Greenbaum, Rowe, Smith and Davis LLP Metro Corporate Campus One Woodbridge, NJ 07095</p>	DCA 49	\$28,980.00	\$27,692.96	<p>Claim must be reduced by amount of Shortage/Damaged items in the amount of \$289.80, items returned to Vendor in the amount of \$128.12, and an agreed 3% reduction of \$869.40.</p>

* DCA means the claims filed on the Delaware Claims Agency claims register.