

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

In re:)	Chapter 7
)	
marchFIRST, INC., <i>et al.</i> ,)	Case No. 01-24742
)	(Substantively Consolidated)
Debtors.)	
)	Honorable John D. Schwartz
)	
)	
)	

SECOND NOTICE OF CLAIMS ALLOWANCE
(EMPLOYEE PRIORITY CLAIMS)

TO: ALL PARTIES HAVING REQUESTED SERVICE OF PLEADINGS AND THE UNITED STATES TRUSTEE.

PLEASE TAKE NOTICE that Andrew J. Maxwell, trustee (the “Trustee”) for the above-captioned chapter 7 cases (the “Cases”) of marchFIRST, INC. and certain of its affiliates and subsidiaries (collectively, “marchFIRST” or the “Debtors”), has determined the following claims set forth on the attached list (the “Claims”) have been deemed “allowed” within the meaning of § 502(a) of the Bankruptcy Code, Title 11 U.S.C., and will be given priority treatment under §§ 507(a)(3) and 507(a)(4)¹ unless a party in interest objects and the Court sustains the objection.

This notice is served upon you to afford a party in interest an opportunity to object to one or any of the Claims. If any party in interest files an objection to the Claims with the Court on or before July 16, 2008, and serves such objection on the Trustee’s counsel, the United States Trustee, and all parties having requested service of pleadings in the Cases, a hearing shall be scheduled to address the objection. If within such time no objection to the Claims is filed with the Court and served as required, the Claims shall be

¹ Section references are to the section numbers of the Bankruptcy Code before the effective date of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005.

deemed allowed, including but not limited for purposes of receiving distribution from the estate.

If you wish further information regarding the Claims, you may contact the Trustee's administrative staff at marchfirst_trustee@hotmail.com or Donlin, Recano & Company, Inc., the Trustee's database agent, at www.donlinrecano.com.

Dated: July 10, 2008

ANDREW J. MAXWELL, as Chapter 7 Trustee
of the Estate of marchFIRST, INC., *et al.*

By: /s/ Kathleen M. McGuire
One of his attorneys

Kathleen M. McGuire (ARDC #6197456)
Jaclyn H. Smith (ARDC #6284016)
Vikram R. Barad (ARDC #6277076)
Maxwell & Potts, LLC
105 West Adams Street, Suite 3200
Chicago, Illinois 60603
Tel.: 312/368-1138
Fax: 312/368-1080

Second Claims Allowance Notice

Claimant	Claim No.	Claim Amt	Allowed Amt	Priority	Type
JACOBSON* MARK A.	4365.01	4,650.00	4,650.00	Priority	Wages - Taxable
BAGDASARIAN* MICHELLE	2051.00	313.00	313.00	Priority	Medical Expenses
BALL* JEFFREY	499.00	150.00	150.00	Priority	Medical Expenses
FRY* CHRISTOPHER T	4859.00	1,029.00	1,029.00	Priority	Medical Expenses
GREENWALD* LAUREN	4005.00	353.00	353.00	Priority	Medical Expenses
JENNINGS* MICHAEL C.	4585.00	820.00	820.00	Priority	Medical Expenses
JENNINGS* MICHAEL C.	4586.00	568.00	568.00	Priority	Medical Expenses
JENNINGS* MICHAEL C.	4587.00	529.85	529.85	Priority	Medical Expenses
MUNSON* MARIE LOU	5201.00	4,575.00	4,575.00	Priority	Medical Expenses
PIERPONT* ELENA	5157.00	5,000.00	5,000.00	Priority	Medical Expenses
SUPAN* MARCUS R.	3962.00	400.00	400.00	Priority	Medical Expenses
WAGNER* MELISSA	4840.00	786.00	786.00	Priority	Medical Expenses
WUEST* DANIEL	1969.00	1,435.00	1,435.00	Priority	Medical Expenses
YOUNG* JAMES	4784.00	843.10	843.10	Priority	Medical Expenses
BITZ*MARK	4698.02	2,860.77	2,860.77	Priority	Wages - Non Taxable
HALBARDIER* MICHELLE	4551.00	935.52	935.52	Priority	Wages - Non Taxable
HUNG* SHU S.	5049.00	884.62	884.62	Priority	Wages - Non Taxable
ISAAC* MATHEW	5119.00	2,887.09	2,887.09	Priority	Wages - Non Taxable
KRISHNIAH* SURESH B.	4581.00	1,918.77	1,918.77	Priority	Wages - Non Taxable
LEVIN* MARGOT	4833.00	2,155.68	2,155.68	Priority	Wages - Non Taxable
MAURIELLO* ROBERT	4000.00	2,063.67	2,063.67	Priority	Wages - Non Taxable
MCREYNOLDS* GARY	4435.00	2,380.35	2,380.35	Priority	Wages - Non Taxable
MURRAY* JOHN	4433.00	2,403.55	2,403.55	Priority	Wages - Non Taxable
SCHROEDER* CORWIN	4416.00	1,101.47	1,101.47	Priority	Wages - Non Taxable
SMITH* CURTIS	4842.00	3,750.82	3,750.82	Priority	Wages - Non Taxable
SWAIN* JOHN	4863.00	2,726.12	2,726.12	Priority	Wages - Non Taxable
THOTLA* LAXMIKANTH	4259.00	4,205.59	4,205.59	Priority	Wages - Non Taxable
WINSKI* LISA	2351.00	1,604.42	1,604.42	Priority	Wages - Non Taxable
ALIAHMED* MAZHERUDDIN	5529.00	4,200.00	4,200.00	Priority	Wages - Taxable
ATKINSON* ANDRE	4395.02	1,546.82	1,546.82	Priority	Wages - Taxable
BEGY* RENEE	4850.01	2,115.38	2,115.38	Priority	Wages - Taxable
BRADSHAW III* KEITH C.	3988.00	2,233.21	2,233.21	Priority	Wages - Taxable
COLLINS* ALBERT E.	3984.01	4,650.00	4,650.00	Priority	Wages - Taxable
COOPER* DIANE	4054.00	3,038.46	3,038.46	Priority	Wages - Taxable
DENUNZIO* MICHAEL	1993.01	11,317.62	4,650.00	Priority	Wages - Taxable
GANDY* MICHAEL W.	4265.00	1,596.16	1,596.16	Priority	Wages - Taxable

Second Claims Allowance Notice

GILL * GRAHAM H.	4439.01	2,423.09	2,423.09	Priority	Wages - Taxable
GREENWALD * LAUREN	4006.00	1,961.54	1,961.54	Priority	Wages - Taxable
IRVAN * ALICE M.	4262.00	3,076.92	3,076.92	Priority	Wages - Taxable
IWANSKI * LYNNE	4238.00	3,653.85	3,653.85	Priority	Wages - Taxable
JOE ABELLA	5525.00	2,693.23	2,693.23	Priority	Wages - Taxable
KEAFFABER * KIRK	4563.00	1,653.85	1,653.85	Priority	Wages - Taxable
KOENN * DANIELA	4812.00	753.08	753.08	Priority	Wages - Taxable
LEDSWORTH * BRIAN	3889.01	4,650.00	4,650.00	Priority	Wages - Taxable
MALLOY * SHARON	4663.00	1,200.00	1,200.00	Priority	Wages - Taxable
MATUSKA * JUSTINE	4743.00	3,846.15	3,846.15	Priority	Wages - Taxable
MCCREA * KAREN	1917.01	5,962.80	4,650.00	Priority	Wages - Taxable
MENOCAL * ALEX	283.01	917.62	917.62	Priority	Wages - Taxable
MOSES * DANIEL	4423.00	2,359.89	2,359.89	Priority	Wages - Taxable
MULLIN * KRISTIN	2658.00	2,538.46	2,538.46	Priority	Wages - Taxable
NAIR * HEERA	2536.01	0.00	1,562.77	Priority	Wages - Taxable
OLEKSAK * WAYNE R.	4561.01	1,269.24	1,269.24	Priority	Wages - Taxable
ORNDOFF * EDWINA K.	4714.00	2,565.04	2,565.04	Priority	Wages - Taxable
PFEFFER K * DOLORES	5134.00	3,310.44	3,310.44	Priority	Wages - Taxable
POLISE * DEBORAH M.	5004.00	1,923.08	1,923.08	Priority	Wages - Taxable
RHOAD * JEFFREY	718.00	2,961.00	2,961.00	Priority	Wages - Taxable
RIMPAKONE * VIENGGHAM V.	4777.00	4,650.00	4,650.00	Priority	Wages - Taxable
RODRIGUEZ * ROBERT	5535.00	1,924.00	1,924.00	Priority	Wages - Taxable
ROPSKI * JACQUELINE D.	4740.00	3,846.15	3,846.15	Priority	Wages - Taxable
ROSENBAUM * JONATHAN	4412.00	2,788.46	2,788.46	Priority	Wages - Taxable
ROTH * CHRISTOPHER	4059.00	3,230.77	3,230.77	Priority	Wages - Taxable
RYALS * PAUL E.	1165.00	4,038.46	4,038.46	Priority	Wages - Taxable
SELLERS * JOANNE	5154.02	3,076.92	3,076.92	Priority	Wages - Taxable
SERPICO * MELISSA	5121.00	1,538.46	1,538.46	Priority	Wages - Taxable
SIGETHY * ALISON	5256.00	4,300.00	4,300.00	Priority	Wages - Taxable
STRAUSS * GREG	2266.02	2,962.00	2,962.00	Priority	Wages - Taxable
TAGUE * MICHAEL N	4811.00	2,550.31	2,550.31	Priority	Wages - Taxable
TONEV * MANUIL L.	5526.00	1,538.46	1,538.46	Priority	Wages - Taxable
TRAN * LONG V.	4537.00	3,350.00	3,350.00	Priority	Wages - Taxable
WADYCKI * ANDREW	4458.00	2,500.00	2,500.00	Priority	Wages - Taxable
WALTHALL * MARTIN	4440.00	1,773.88	1,773.88	Priority	Wages - Taxable
WESSEL * MARK	4052.00	65.00	65.00	Priority	Wages - Taxable
YANG * YAO-JUNG	4732.00	4,615.38	4,615.38	Priority	Wages - Taxable

Second Claims Allowance Notice

YEH* ANGIE WEN-CHUN	4994.00	334.72	334.72	Priority	Wages - Taxable
YOUNG* JENNIFER	4726.00	2,427.46	2,427.46	Priority	Wages - Taxable
ZIRKLE* JAMIE	5534.00	1,627.11	1,627.11	Priority	Wages - Taxable

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Chapter 7
)	
marchFIRST, INC., <i>et al.</i> ,)	Case No. 01-24742
)	(Substantively Consolidated)
Debtors.)	
)	Honorable John D. Schwartz

CERTIFICATE OF SERVICE

The undersigned, an attorney, hereby certifies that she caused copies of the: **Second Notice of Claims Allowance (Employee Priority Claims)** to be served on July 10, 2008, on the parties listed on the attached Email Service List via e-mail in accordance with the procedures previously approved by the Court.

ANDREW J. MAXWELL, as Trustee

BY: /s/ Kathleen M. McGuire
One of His Attorneys

Prepared By:
Kathleen M. McGuire (ARDC #6197456)
Jaclyn H. Smith (ARDC #6284016)
Maxwell & Potts, LLC
105 West Adams Street, Suite 3200
Chicago, Illinois 60603
PH: 312/368-1138
FAX: 312/368-1080

m1 Email Service List

A. Peter Chapman
Allen J. Guon
Amy Wyler
Andrew Cardonick
Andrew J. Maxwell
Arlene N. Gelman
B. Michael Joseph
B. Shaw
Barbara L. Yong
Charles Schulman
Chris Horvay
Christina M. Berish
Christopher Beard
Colleen McManus
David Neff
David Wirt
Dimitri Karcazes
Eric Prezant
Erich Buck
Erica Wax
Gregg E. Szilagyi
Judy Archer
Reimer, Craig E.
Russell Pollock
Bruce Bernstein
Daniel Dawson
Daniel Zazove
David B. Rowe
David Staber
DiMaio Vito
Dimitri G. Karcazes
E. Felger Mark Esq.
E. Leta David Esq.
Edward Lopez Jr. Esq.
Elizabeth Richert
Fleming Beth Esq.
Frank F. McGinn
G. Hermes Peter Esq.
G. Karcazes Dimitri Esq.
Gaston P. Loomis Esq.
George P. Apostolides
Gordon Gouveia
Greg Eichorn
Gus A. Paloian
H. Maddock John III
Harold Kaplan Esq.
Howard Adelman
Howard Cohen
Ira M. Levee
J. Becket William
J. Dowd Mary Esq.
J. Mark Fisher Esq.
J. Marwil
Jack Simantob
Jaclyn H. Smith
Jason Horwitz
James C. Swindler
Janice Alwin
Jeffrey Bast
Jeffrey M. Carbino
Jeffrey Gansberg
Jeff Schwartz Esq.
Jeffrey C. Wisler
Jeffery Widman
Jerry Brown
Jim Christenson
Jim Hanlon
Joseph A. Baldi
Joe Russell
John Hynes
John D. McLaughlin Esq.
John J. Voorhees Jr.
John P. Dillman
John S. Mrowiec
John Stine
K. Curtin Sandra
Peter@bankrupt.com
aguon@shawgussis.com
AmyWyler@aol.com
Andrew.Cardonick@goldbergkohn.com
Maxwelllawchicago@yahoo.com
agelman@sachnoff.com
Mjoseph@ferryjoseph.com
bshaw100@shawgussis.com
blyong@fieldgolan.com
eschulman@sachnoff.com
chorvay@gouldratner.com
cberish@fagelhaber.com
chris@beard.com
Colleen.mcmanus@piperrudnick.com
david.neff@piperrudnick.com
dwirt@winston.com
Dimitri.Karcazes@goldbergkohn.com
eprezant@vedderprice.com
ebuck@sachnoff.com
erica_wax@ilnb.uscourts.gov
Geszilagyi@uhlaw.com
juditharcher@lga.att.com
CReimer@mayerbrownrowe.com
Rpollock@grmslaw.com
BBernstein@MilbergWeiss.com
ddawson@nisen.com
DZazove@perkinscoie.com
Rowedb@aetna.com
dstaber@akingump.com
Vdimiao@parcelsinc.com
Dimitri.Karcazes@goldbergkohn.com
Mfelger@cozen.com
Dleta@swlaw.com
Dallas.bankruptcy@publicans.com
erichert@colemanlawfirm.com
Bsf@stevenslee.com
ffm@bostonbusinesslaw.com
Phermes@hns.org
Dimitri.karcazes@goldbergkohn.com
gloomis@reedsmith.com
gpapostolides@armstein.com
ggouveia@shawgussis.com
Gaeichorn@tcco.com
gpaloian@seyfarth.com
Jmaddock@mcguirewoods.com
Hkaplan@gcd.com
hadelman@ag-ltd.com
hcohen@reedsmith.com
ilevee@lowenstein.com
Wbecket@becket-lee.com
Dowdm@arentfox.com
Mfisher@schiffhardin.com
Jmarwil@Jenner.com
JSimantob@ArtResources.us
jhsmith@maxwellandpotts.com
JHorwitz@perkinscoie.com
Swindlerjc@yahoo.com
jalwin@shawgussis.com
jbast@hunton.com
jeffrey.carbino@bipc.com
gansberg@wildman.com
Jschwartz@gcd.com
jcw@cblhlaw.com
jlwidman@shawgussis.com
jerryb@prestongates.com
jim_christenson@hermanmiller.com
hanlonj@howrey.com
jabaldi@ameritech.net
joe.russell@jpmchase.com
jhynes@clausen.com
mclaughlin@ycst.com
JVoorhees@mayerbrownrowe.com
Houston_bankruptcy@publicans.com
jsm@cmcontractors.com
john.stine@gecapital.com
Scurtin@becket-lee.com
Kurt Carlson
K. Kortanek Steven Esq.
Karen Goodman
Karen Singer
Kathleen M. McGuire
Keith E. Allen
Keith J. Shapiro
Kenneth Jones
Kevin Calhoun
Kurt Gabouer
Kurtzman Jeffrey Esq.
L. Barreca Marc Esq.
Lain Dan
Lauren Newman
Lawrence M. Schwab
Leslie Bayles
Linda Boyle
Lisa Ewart
M. Benjamin Lawrence Esq.
M. Desmond
M. Fishman Robert
Ma, Alicia
Mahdi, Sajida A.
Margaret Anderson Esq.
Mark A. Berkoff
Markheim Steve
Marwil, Jeff
Michael Curran
Michael Desmond
Michael Molinaro Esq.
Mike O'Grady
Monica McCoy-Purdy Esq
Myja Kjaer
N. Neville Reid Esq.
Neal White Esq.
Nicole A. Frankel
Norman L. Pernick Esq.
P. Eigel Lawrence
Paige M. Neel
Patrick M. Costello
Patrick Heneghan
Josephine Green
Patsy Dunn
Peter Clark
Peter Roberts
Peter Seideman Esq.
R. Cardonick Andrew
Ramsey Natalie Esq.
Rebecca Maxwell
Robert Radasevich
Ronald Peterson
S. Chermack Gregory
Sean Scott Esq.
Seth Meisel
Sedlak Brian
Shawn M. Christianson
Stephanie Deviney
Stephen E. Garcia
Stephen Rosenfeld
Steve Jakubowski
Steve Sherman
Steven B. Towbin Esq.
Steven Scesa Esq.
T. Cusack John Esq.
T. Keating Kevin Esq.
Terence G. Banich II
Thomas V. Askounis
Thomas A. Gugliotti Esq.
Thomas P. McShane
Vincent D'Agostino
William J. Factor
William H. Schorling
William L. Wallander Esq.
Jennifer Huffman
Constantine Harvalis
kcarlson@tishlerandwald.com
Skortanek@klehr.com
kgoodman@shiefskylaw.com
singerkl@aol.com
kammcguire@sbcglobal.net
kallen@mandellmenkes.com
shapiro@gtlaw.com
Kjones@bowlesverna.com
kevincalhounlaw@earthlink.net
kgabouer@kpmg.com
jkurtzman@klehr.com
marc.barreca@klgates.com
Dlain@lainfaulkner.com
lnewman@fagelhaber.com
Lschwab@bbslaw.com
Lbayles@Vedderprice.com
Linda.boyle@twtelecom.com
Lisa.Ewart@wilmerhale.com
Lbenjamin@ngelaw.com
MDesmond@fslegal.com
Rfishman@shawgussis.com
aliciama@yahoo.com
SAMahdi@mayerbrownrowe.com
panderson@lordbissell.com
mark.berkoff@dlapiper.com
Markheim@electrorent.com
jmarwil@jenner.com
Michael.curran@kbc.be
mdesmond@fslegal.com
Mmolinaro@ngelaw.com
mjogrady@fbtlaw.com
Dallas.bankruptcy@publicans.com
mkjaer@winston.com
NReid@mayerbrownrowe.com
Nwhite@mwe.com
nfrankel@vedderprice.com
npernick@coleschot.com
Eigel@bragarwexler.com
pneel@clausen.com
Pcostello@bbslaw.com
heneghan@sw.com
Josephine_green@ilnb.uscourts.gov
pdunn@resnicknyc.com
Pclark@reedsmith.com
Proberts@shawgussis.com
p.seideman@pslegal.com
Andrew.cardonick@goldbergkohn.com
Nramsey@mmwr.com
rebmax@gmail.com
rradasevich@ngelaw.com
rpeterson@jenner.com
Gchermack@wilmer.com
STScott@mayerbrownrowe.com
smeisel@hughesluce.com
Brianlsedlak@jonesday.com
schristianson@buchalter.com
snolan@brownconnery.com
stephengarcia312@sbcglobal.net
srosenfeld@mandellmenkes.com
sjakubowski@colemanlawfirm.com
sesherman@shearman.com
Stowbin@shawgussis.com
Steven.scesa@lw.com
John.cusack@piperrudnick.com
KsLtd@flash.net
tbanich@jenner.com
taskounis@askborst.com
Tgugliotti@uks.com
tmcshane@mcshane-group.com
vdagostino@lowenstein.com
wfactor@seyfarth.com
william.schorling@bipc.com
Bwallander@velaw.com
Jennifer.Huffman@credit-suisse.com
Constantine.Harvalis@usdoj.gov