

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

In re:	)	
	)	Chapter 11
DG LIQUIDATION CORP., <i>et al.</i> ,	)	
	)	Case No. 08-10601 (CSS)
Debtors.	)	(Jointly Administered)
_____	)	

**ADMINISTRATIVE CLAIM STATEMENT OF  
YAHOO! HOT JOBS**

Yahoo! Hotjobs (“Yahoo!”), hereby files this administrative claim statement (the “Statement”) in accordance with the Notice of (I) Entry of the Confirmation Order, (II) Occurrence of the Effective Date of the Plan, (III) Bar Date for Filing Rejection Damages for Contracts and Leases Rejected Through the Plan, (IV) Bar Date for Filing Administrative Expense Claims And (V) Deadline for Filing Fee Claims dated April 7, 2009, and pursuant to sections 503(b)(1)(A) and 507(a)(2) of title 11 of the United States Code (the “Bankruptcy Code”) for certain amounts that Diamond Glass, Inc. (“Diamond Glass” or the “Debtor”) failed to remit to Yahoo! post-petition. In support of this Statement, Yahoo! respectfully states as follows:

**BACKGROUND**

1. On or about May 28, 2008 and June 20, 2008, Yahoo! submitted Invoice Nos. 3251340, 3289041 and 3289040 to Diamond Glass, Inc. in the total sum of \$11,148.10. These Invoices were for post-petition recruiting/advertising services from May 28, 2008 through November 27, 2009.

2. Yahoo! continued to provide recruiting/advertising services to the Debtor through November 27, 2009 even though the Debtor has never paid for such post-petition services.

### **ARGUMENT**

3. Pursuant to section 503(b)(1)(A) of the Bankruptcy Code, “there shall be allowed administrative expenses..., including...the actual, necessary costs and expenses of preserving the estate[.]” 11 U.S.C. § 503(b)(1)(A). In order to be entitled to administrative expense priority under this provision, a party must establish that (1) the debt arose from a transaction with the debtor-in-possession; and (2) the debt was beneficial to the debtor-in-possession. See Calpine Corp. v. O’Brien Environmental Energy, Inc. (In re O’Brien Environmental Energy, Inc.), 181 F.3d 527, 532-33 (3d Cir. 1999); see also Cramer v. Mammoth Mart, Inc. (In re Mammoth Mart), 536 F.2d 950, 954 (1st Cir. 1976).

4. In the present case, Yahoo! is entitled to administrative expense priority. The administrative claim relates to amounts that the Debtor was required to remit to Yahoo! for post-petition recruiting/advertising services that it provided through November 27, 2008.

5. Moreover, the Debtor has undoubtedly benefited from receiving the support services from Yahoo!. As such, Yahoo! is entitled to an administrative expense priority in the sum of \$11,148.10.

WHEREFORE, Yahoo! respectfully requests that this Court to enter an order (1) allowing Yahoo! an administrative claim against DG Liquidation Corp, *et al.*, in the amount of \$11,148.10; (2) directing the Debtor to promptly pay such amounts to Yahoo!; and (3) granting Yahoo! such other and further relief as this Court deems just and proper.

Dated: Wilmington, Delaware  
May 22, 2009

Respectfully submitted,  
PINCKNEY, HARRIS & WEIDINGER, LLC

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and

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