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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION AT GARY

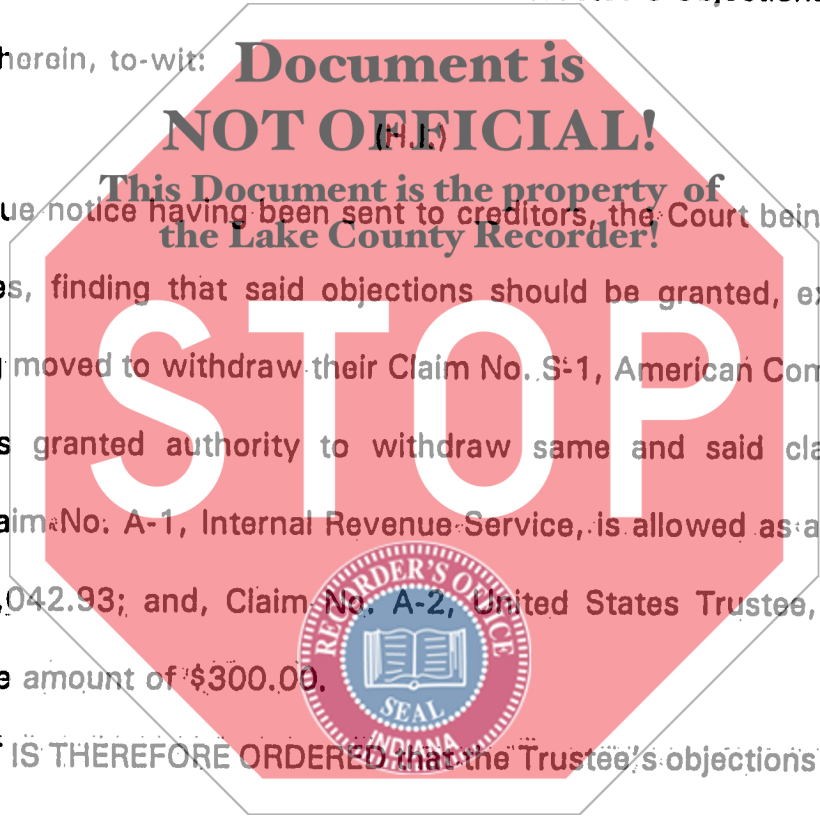
N 93032678

IN RE:)
INDIANA INSULATION COMPANY,) BANKRUPTCY NO. 89-61861
INC.,)
Debtor.)

ORDER

STATE OF INDIANA
LAKE COUNTY
FILED 1993
MAY 20 9 27 AM '93
SAMUEL R. FLICH
RECORDER

This cause came to be heard on the Trustee's Objections to all
as contained therein, to-wit:



Due notice having been sent to creditors, the Court being duly advised
in the premises, finding that said objections should be granted, except that the
creditor having moved to withdraw their Claim No. S-1, American Commercial Credit
Corporation, is granted authority to withdraw same and said claim should be
withdrawn; Claim No. A-1, Internal Revenue Service, is allowed as amended in the
amount of \$5,042.93; and, Claim No. A-2, United States Trustee, is allowed as
amended in the amount of \$300.00.

IT IS THEREFORE ORDERED that the Trustee's objections are granted as
follows:

S-2. John J. Moroney & Company - This claim is denied.

P-1. Internal Revenue Service - This claim is allowed as
a secured claim in the amount of \$32,275.35, and as an unsecured
priority claim in the amount of \$36,387.42. This claim is further denied
in the sum of \$3,511.46.

P-2. Indiana Department of State Revenue - This claim is
allowed as a priority claim in the amount of \$8,116.37, and allowed as
an unsecured general claim in the amount of \$584.40.

Find nothing in Circuit Court Clerk's Office

MC

P-3. Elizabeth Dole, Secretary of Labor - This claim is allowed in the amount of \$5,901.76 as a 507(a)(1) administrative priority claim, subordinate only to Chapter 7 administrative expenses.

P-4. Lake County Government Center - This claim is allowed in the amount of \$1,352.90 as a 507(a)(1) administrative priority claim, subordinate only to Chapter 7 administrative expenses.

A-3. Jay W. Anderson, CPA - This claim is allowed as a 507(a)(1) Chapter 11 administrative expense in the amount of \$3,659.50, subordinate only to Chapter 7 administrative expenses.

A-4. Jay W. Anderson, CPA - This claim is denied.

A-5. Indiana Department of State Revenue - This claim is allowed in the amount of \$32,339 as an 11 U.S.C. Section 507(a)(1) Chapter 11 administrative expense subordinate only to Chapter 7 administrative expenses.

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IT IS FURTHER ORDERED by the Court that Claim No. S-1, American

Commercial Credit Corporation, is withdrawn; Claim No. A-1, Internal Revenue Service, is allowed as amended in the amount of \$5,042.93; and, Claim No. A-2, United States Trustee, is allowed as amended in the amount of \$300.00.

All of which is hereby ORDERED this 14 day of May, 1993.



JUDGE, U.S. BANKRUPTCY COURT

Distribution:

U.S. Trustee, One Michiana Square, Suite 555, 100 East Wayne Street, South Bend, IN 46601

Daniel L. Freeland, 9650 Gordon Drive, Highland, IN 46322

American Commercial Credit Corp., c/o Brian C. Engelhardt, Esq., P.O. Box 13428, Reading, PA 19612-3428

John J. Moroney & Co., c/o Kenneth P. Taube, Two First National Plaza, Chicago, IL 60603

Internal Revenue Service, P.O. Box 44211, Indianapolis, IN 46244

Indiana Dept. of State Revenue, P.O. Box 1674, Indianapolis, IN 46204

Elizabeth Dole, Secretary of Labor, U.S. Dept. of Labor, 200 Constitution Ave., NW, Washington, D.C.

Lake County Government Center, 2293 N. Main Street, Crown Point, IN 46307

Jay W. Anderson, CPA, 602 Twin Towers South, Merrillville, IN 46410