

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
FORT WAYNE DIVISION

IN THE MATTER OF:)
)
TOLER CARTAGE, INC.) CASE NO. 01-10995
)
)
Debtor)

DECISION AND ORDER

At Fort Wayne, Indiana, on October 31, 2006

On September 15, 2006, the trustee filed an objection to claim no. 31 which has been filed on behalf of the Internal Revenue Service in this proceeding. On the same date, the trustee served a notice of the objection upon the creditor, advising it of the deadline for filing any response. Based upon the certificate of service, this notice was served upon the Internal Revenue Service. It was not served upon the United States Attorney General or the United States Attorney, as required by Rules 7004(b)(4) and 9013 of the Federal Rules of Bankruptcy Procedure. Since the objection to the Internal Revenue Service's claim and notice of it have not been properly served upon the United States, the court cannot properly take action with regard thereto.

Trustee shall properly serve both the objection to the claim of the Internal Revenue Service and notice of that objection upon the United States, as required by Rules 7004(b)(4) and 9013 of the Federal Rules of Bankruptcy Procedure, and file proof thereof within fourteen (14) days of this date. The failure to do so will result in the objection being overruled, without prejudice, without further notice or hearing.

SO ORDERED.

/s/ Robert E. Grant
Judge, United States Bankruptcy Court