

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
FORT WAYNE DIVISION

IN THE MATTER OF:)
)
ERIC R. FRIEDRICH) CASE NO. 06-10284
)
)
Debtor)

DECISION AND ORDER

At Fort Wayne, Indiana, on October 30, 2006

On September 8, 2006, the trustee filed an objection to claim no.'s 12 and 13 which have been filed on behalf of the Internal Revenue Service in this chapter 13 proceeding. On the same date, notices of the objections were served upon the creditor, advising it of the deadline for filing any response. Based upon the certificate of service, these notices were served upon the Internal Revenue Service. They were not served upon the United States Attorney or the United States Attorney General as required by Rules 7004(b)(4) and 9013 of the Federal Rules of Bankruptcy Procedure. Since the objections and notices of them have not been properly served upon the United States, the court cannot properly take action with regard thereto even though there has been no response within the time required.

The trustee shall prepare an amended notice and re-serve the objections to the claims of the Internal Revenue Service, along with the amended notices, upon the creditor 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. Failure to do so will result in the objections being overruled, without prejudice, without further notice or hearing.

SO ORDERED.

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