

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
FORT WAYNE DIVISION

IN THE MATTER OF:)
)
JACOB L. WICKEY) CASE NO. 05-12662
REBECCA J. WICKEY)
)
Debtors)

DECISION AND ORDER

At Fort Wayne, Indiana, on May 17, 2007.

On April 10, 2007, debtors filed an objection to claim number 15 which has been filed on behalf of the Internal Revenue Service in this proceeding. On the same date, counsel 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 debtors, United States Trustee, the Internal Revenue Service, the office of the United States Attorney for the Northern District of Indiana, and the trustee. It was not served upon the United States Attorney General, as required by Rules 7004(b)(4) and 9013 of the Federal Rules of Bankruptcy Procedure. Since the objection to the claim of the Internal Revenue Service and notice of it have not been properly served upon the United States, the court cannot properly take action with regard thereto.

Debtors' counsel 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