

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

IN RE:)	
)	
TANYA SUE DEAN,)	CASE NO. 04-63359 JPK
)	Chapter 7
Debtor.)	

ORDER CONCERNING SERVICE OF RULE B-3007-1 NOTICE

On June 30, 2005, the Chapter 7 Trustee filed an objection to the proof of claim of the Indiana Department of Revenue. The notice provided for by N.D.Ind.L.B.R. B-3007-1 states that service was made on the taxing authority only by serving the Indiana Department of Revenue.

The Court deems an objection to a claim of a creditor to initiate a contested matter under B.R. 9014, and that thus by operation of B.R. 9014(b), service of the initiating motion must be served pursuant to B.R. 7004. Pursuant to B.R. 7004(b)(6), service upon a state or other governmental organization thereof is to be made by mailing a copy of the motion to the office or person upon whom process "is prescribed to be served by the law of the state in which service is made when an action is brought against such a defendant in the courts of general jurisdiction of that state." Rule 4.6(a)(3) of the Indiana Rules of Trial Procedure requires that service of process upon a state governmental organization is to be made "upon the executive officer thereof and also upon the Attorney General"; Rule 4.8 of the Indiana Rules of Trial Procedure specifies the manner in which service is to be made upon the Attorney General. Therefore, the method of service of the notice of objection to proof of claim of the Indiana Department of Revenue does not comply with the Federal Rules of Bankruptcy Procedure.

IT IS ORDERED that no action will be taken upon the Trustee's objection to the claim of the Indiana Department of Revenue until service of documentation required by N.D.Ind.L.B.R. B-3007-1 is properly made.

Dated at Hammond, Indiana on August 25, 2005.

/s/ J. Philip Klingeberger
 J. Philip Klingeberger
 United States Bankruptcy Court

Distribution:
Debtor, Attorney for Debtor
Trustee, US Trustee