

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In Re:	:	CASE NO. 09-11962 (BLS)
	:	
ALSET OWNERS, LLC., et al.	:	CHAPTER 11
	:	(Jointly Administered)
Debtors.	:	JUDGE BRENDAN L. SHANNON

**APPLICATION FOR ALLOWANCE AND PAYMENT OF ADMINISTRATIVE  
EXPENSE BY STATE OF OHIO BUREAU OF WORKERS' COMPENSATION**

Pursuant to 11 U.S.C. §503(b)(1)(B)(i) and §507(a)(1), the State of Ohio Bureau of Workers' Compensation (hereinafter "OBWC") hereby moves and/or makes application to the Court for the allowance of an administrative expense claim against Setla, LLC, one of the Debtors in this jointly administered case, to be paid in the amount of \$329.87 for post-petition workers' compensation premiums that were incurred from June 6, 2009 through June 30, 2009 and are required to be paid by December 17, 2009.

1. The Debtor filed a petition for relief under Chapter 11 of the United States Bankruptcy Code on June 5, 2009.

2. This court has jurisdiction over the subject matter of this application pursuant to 28 U.S.C. §1334(b). This matter is a core proceeding. 28 U.S.C. §157(b)(1), (b)(2)(A).

3. The Debtor-in-Possession incurred workers' compensation expenses in Ohio from June 6, 2009 through June 30, 2009.

4. On or about October 5, 2009 OBWC calculated the additional workers' compensation premiums that the Debtor/Debtor-in-Possession for the post-petition period of June 6, 2009 through June 30, 2009 to be \$329.87. The computation is appended as Exhibit 1.

5. 12. The \$329.87 constitutes taxes which are properly charged to and payable by the bankruptcy estate as administrative expenses. (11 U.S.C. § 503(b)(1)(B)(i) and (b)(1)(C); In re Flo-Lizer, Inc., 916 F.2d 363 (6<sup>th</sup> Cir. 1990))

6. Taxes that arise post-petition are necessary for the operation, liquidation or winding down of debtor's business and should be granted administrative expense priority. See, e.g., In re Hillsborough Holdings Corp., 156 B.R. 318 (Bankr. M.D. Fla. 1993); In re Fairchild Aircraft Corp., 124 B.R. 488 (Bankr. W.D. Tex. 1991). If the Debtor/Debtor-in-Possession had been prohibited from operating until the expense claimed to be due pursuant to this motion/application, the Debtor/Debtor-in-Possession's efforts to operate post-petition or efforts to wind down the business would have been adversely impacted. The value of the estate's assets would have been reduced resulting in a loss to the estate and to creditors.

WHEREFORE, OBWC requests that it be allowed an administrative expense claim in the amount of \$329.87 and that the Debtor/Debtor-in-Possession be ordered to pay the allowed administrative expense claim immediately upon entry of the Order.

Respectfully submitted,

RICHARD CORDRAY  
Attorney General of Ohio

/s/ Donn D. Rosenblum

Donn D. Rosenblum (OH #0016552)  
Assistant Attorney General  
150 East Gay Street, 21<sup>st</sup> Floor  
Columbus, OH 43215  
Tel: (614) 728-5754  
Fax: (877) 591-5768

[donn.rosenblum@ohioattorneygeneral.gov](mailto:donn.rosenblum@ohioattorneygeneral.gov)  
Attorneys for State of Ohio Bureau of  
Workers' Compensation

## DECLARATION OF SERVICE

A copy of the foregoing Application for Allowance of Administrative Expense was served upon the following:

### Electronic via ECF

Bonnie Glantz Fatell  
Blank Rome LLP  
1201 Market Street, Suite 800  
Wilmington, DE 19801

Victoria A. Guilfoyle  
Blank Rome LLP  
1201 Market Street, Suite 800  
Wilmington, DE 19801

David W. Carickhoff  
Blank Rome, LLP  
1201 Market Street, Suite 800  
Wilmington, DE 19801

Joanne Bianco Wills  
Klehr Harrison Harvey Branzburg & Ellers  
919 North Market Street, Suite 1000  
Wilmington, DE 19801

Michael Z. Brownstein  
The Chrysler Building  
405 Lexington Avenue  
New York, NY 10174

Richard Michael Beck  
Klehr Harrison Harvey Branzburg & Ellers  
919 North Market Street, Suite 1000  
Wilmington, DE 19801

Rocco A. Cavaliere  
The Chrysler Building  
405 Lexington Avenue  
New York, NY 10174

Sally E. Veghte  
Klehr Harrison Harvey Branzburg & Ellers  
919 North Market Street, Suite 1000  
Wilmington, DE 19801

United States Trustee  
844 King Street, Room 2207  
Lockbox #35  
Wilmington, DE 19899-0035

/s/ Donn D. Rosenblum  
Donn D. Rosenblum (OH #0016552)