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FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
MAR 08 2004
KENNETH S. GARDNER, CLERK
PS REP. - MJ

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
NORTHERN DISTRICT OF TEXAS
CHICAGO DIVISION

IN THE MATTER OF: CASE NO. 02-49672 15 di

CONSECO, FINANCE CORP., ET AL

DEBTOR CHAPTER 11

RESPONSE TO CFC ESTATE'S TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COME County of Anderson, Tax Appraisal District of Bell County, County of Bosque, County of Bowie, County of Brazos, County of Burnet, County of Callahan, Barbers Hill I.S.D., County of Cherokee, County of Comal, County of Comanche, County of Coryell, County of Denton, County of Eastland, City of Eastland, Eastland I.S.D., Santa Fe I.S.D., Pine Tree I.S.D., County of Grimes, Grimes C.A.D., County of Guadalupe, County of Hardin, County of Harrison, Marshall I.S.D., Hallsville I.S.D., County of Hays, County of Henderson, County of Hill, City of Hillsboro, Kerrville I.S.D., County of Liberty, City of Waco, Waco I.S.D., Midland C.A.D., County of Milam, Frost I.S.D., County of Taylor, Van Zandt C.A.D.,

County of Williamson, hereinafter referred to as claimants, and file their Response to Objection to Claim with regard to CFC Estate's Twenty-Second Omnibus Objection to Claims dated February 14, 2004, as to those claims listed on the attached exhibit, on the following grounds:

I.

This claim arises from property taxes for the tax years 1983,1989-1992,1994-2003 due on the debtor's property described as real and personal property. The laws of the State of Texas (Tex. Tax Code, § 32.05(b)) give the tax lien represented by the property taxes a secured status as well as priority over any other claim or lien against this property. This state priority for tax liens is retained in the Bankruptcy Code giving this claim priority over all other claims against this property. Stanford v. Butler, 826 F.2d 353 (5th Cir. 1987), 11 U.S.C. § 506.

II.

The above referenced tax claims remain unpaid as tax debts of this debtor and should be allowed as claims within this bankruptcy.

III.

To the extent of these claims are for taxes on mobile homes the debtors never owned, nor had any legal obligation to pay the taxes on, this objection may be valid. To the extent these claims are for real property or non-mobile home personal property which the debtors did own, or which were sold free and clear on behalf of any related entity, these claims should be allowed and the taxes paid from the proceeds of sale.

IV.

WHEREFORE, claimants request that the Objection of debtor, which seeks to deny these property taxes be Overruled, and further requests other and such relief as is just and proper.

Dated: March 4, 2004

Respectfully submitted,

McCREARY, VESELKA, BRAGG & ALLEN, P.C.
Attorneys for Claimants, County of Anderson, Tax Appraisal District of Bell County, County of Bosque, County of Bowie, County of Brazos, County of Burnet, County of Callahan, Barbers Hill I.S.D., County of Cherokee, County of Comal, County of Comanche, County of Coryell, County of Denton, County of Eastland, City of Eastland, Eastland I.S.D., Santa Fe I.S.D., Pine Tree I.S.D., County of Grimes, Grimes C.A.D., County of Guadalupe,

County of Hardin, County of Harrison, Harrison C.A.D., County of Hays, County of Henderson, County of Hill, City of Hillsboro, Kerrville I.S.D., County of Liberty, City of Waco, Waco I.S.D., Midland C.A.D., County of Milam, Frost I.S.D., County of Taylor, Van Zandt C.A.D., County of Williamson
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Michael Reed
State Bar Number 16685400

CERTIFICATE OF SERVICE

I hereby certify that I have placed a copy of the above Answer to Objection to Claim to Thomas J. Augspurger, c/o KIRKLAND & ELLIS, L.L.P., 200 East Randolph Drive, Chicago, IL 60601; Greenberg Traurig, L.L.P., Attn: Andre Zafrani, 77 West Wacker Dr., Suite 2500, Chicago, IL 60601;James Sprayregen, Anup Sathy, Roger J. Higgins, Dryden J. Liddle, KIRKLAND & ELLIS, L.L.P., 200 East Randolph Street, Chicago, IL 60601, on March 4, 2004, by First Class U. S. Mail or by Electronic Notification.

Michael Reed

EXHIBIT

Jurisdiction	Case	Claim Number
Anderson County	02-49675	S80639
	02-49676	49676-001256
	02-49676	49676-002393
	02-49675	49675-003909
Tax Appraisal District of Bell County	02-49676	49676-001289
	02-49676	49676-002392
	02-49676	49676-002365
	02-49675	49675-003903
	02-49675	49675-003952
	02-49675	S81091
Bosque County	02-49675	49675-003951
	02-49676	49676-001288
	02-49676	49676-002364
Bowie County+A50	02-49676	49676-001287
	02-49676	49676-002410
	02-49675	49675-003950
	02-49675	49675-003904
	02-49676	49676-002367
Brazos County	02-49675	49675-003910
	02-49676	49676-002408
	02-49676	49676-002363
	02-49675	49675-003928
Burnet C.A.D.	02-49675	49675-003907
	02-49675	49675-003929
	02-49676	49676-002362
	02-49676	49676-001283
Calhoun County	02-49676	49676-001284
	02-49676	49676-001285
Barbers Hill I.S.D.	02-49676	49676-001286
	02-49676	49676-002361
	02-49675	49675-003931
Cherokee County	02-49675	49675-003930
	02-49676	49676-002360
	02-49676	49676-001277

Comal County	02-49675	49675-003927
	02-49676	49676-002359
	02-49676	49676-002395
	02-49675	49675-003905
	02-49676	49676-001276
Comanche County	02-49676	49676-001275
	02-49675	49675-003949
	02-49676	49676-002383
Coryell County	02-49676	49676-002358
	02-49676	49676-001274
	02-49676	49676-002382
	02-49675	49675-003926
	02-49675	49675-003908
	02-49675	49675-003828
Denton County	02-49675	S80919
	02-49675	49675-003827
	02-49675	49675-003948
	02-49676	49676-002381
	02-49675	49675-003925
	02-49676	49676-002357
	02-49676	49676-001273
Eastland County	02-49675	S82213
	02-49675	49675-003953
	02-49676	49676-002380
	02-49675	49675-003913
	02-49676	49676-002356
	02-49676	49676-001272
Santa Fe I.S.D.	02-49676	49676-002355
	02-49675	49675-003914
	02-49676	49676-001271
	02-49675	49675-003947
	02-49676	49676-002379
Pine Tree I.S.D.	02-49675	49675-002475
Grimes County & C.A.D.	02-49676	49676-002378
	02-49675	49675-003946
	02-49676	49676-002354
	02-49675	49675-003915
	02-49675	49675-002476

Guadalupe County	02-49676	49676-001268
	02-49675	49675-003945
	02-49675	49675-003916
	02-49676	49676-002353
	02-49676	49676-002377
Hardin County	02-49676	49676-002376
	02-49675	49675-002478
	02-49675	49675-003944
Harrison County & C.A.D.	02-49676	49676-002389
	02-49675	49675-003852
	02-49675	49675-003917
	02-49676	49676-001266
Hays County	02-49676	49676-002388
	02-49676	49676-001265
	02-49675	49675-003919
Henderson County	02-49676	49676-001263
	02-49676	49676-002375
	02-49675	49675-003939
	02-49675	49675-003918
	02-49676	49676-002387
Hill County	02-49676	49676-001264
Kerrville I.S.D.	02-49675	49675-003940
	02-49676	49676-002374
	02-49676	49676-001262
Liberty County	02-49676	49676-002373
	02-49676	49676-001255
	02-49675	49675-003920
	02-49676	49676-002386
	02-49675	49675-003941
Limestone County	02-49675	49675-001779
Waco City & I.S.D.	02-49676	49676-002372
	02-49676	49676-001261
	02-49675	49675-003921
	02-49675	49675-003942
	02-49676	49676-002385
	03-04707	04707-000075
Midland C.A.D.	02-49676	49676-002384
	02-49675	49675-003922
	02-49676	49676-001260
	02-49675	49675-003943
	02-49676	49676-002371

Milam County	02-49676	49676-002397
	02-49675	49675-003902
Frost I.S.D.	02-49675	49675-003923
	02-49676	49676-002370
	02-49675	49675-003938
	02-49676	49676-002390
Colorado I.S.D.	02-49675	49675-002456
	02-49676	49676-001259
Taylor County	02-49676	49676-001258
	02-49675	49675-003924
	02-49676	49676-002396
	02-49675	49675-003936
	02-49676	49676-002369
Van Zandt C.A.D.	02-49676	49676-002366
	02-49675	49675-003912
	02-49676	49676-002391
	02-49676	49676-001257
	02-46975	49675-003937
Williamson County	02-49675	49675-003911
	02-49675	49675-002460
	03-04707	04707-000069
	02-49676	49676-002368
	02-49676	49676-002409
	02-49675	49675-003935