

United States Bankruptcy Court District of DELAWARE • Sub-district of WILMINGTON		PROOF OF CLAIM <small>THIS SPACE IS FOR COURT USE ONLY</small>												
Name of Debtor(s) <p style="text-align: center;">DUNIGAN FUELS INC</p>	Case Number <p style="text-align: center;">0310973</p>													
	Chapter <p style="text-align: center;">11</p>													
	Trustee <p style="text-align: center;">None</p>													
<small>NOTE This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to U.S.C. §503.</small>														
Name of Creditor (The person or other entity to whom the debtor owes money or property) <p style="text-align: center;">Idaho State Tax Commission</p>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.													
Name and address where notices should be sent Idaho State Tax Commission Bankruptcy Unit P O Box 36 Boise, ID 83722	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope.													
Account or other number by which identifies debtor <p style="text-align: center;">SEE ATTACHMENT</p>	Check below if this claim <input type="checkbox"/> Replaces a previously filed claim dated _____ <input type="checkbox"/> Amends a previously filed claim dated _____													
1 Basis for Claim <table style="width:100%;"> <tr> <td><input type="checkbox"/> Goods sold</td> <td><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114</td> </tr> <tr> <td><input type="checkbox"/> Services performed</td> <td><input type="checkbox"/> Wages, Salaries and compensation (fill out below)</td> </tr> <tr> <td><input type="checkbox"/> Money loaned</td> <td>Your SS # _____</td> </tr> <tr> <td><input type="checkbox"/> Personal injury/wrongful death</td> <td>Unpaid compensation for services performed</td> </tr> <tr> <td><input checked="" type="checkbox"/> Taxes</td> <td>from _____ to _____</td> </tr> <tr> <td><input type="checkbox"/> Other</td> <td>(date) (date)</td> </tr> </table>			<input type="checkbox"/> Goods sold	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114	<input type="checkbox"/> Services performed	<input type="checkbox"/> Wages, Salaries and compensation (fill out below)	<input type="checkbox"/> Money loaned	Your SS # _____	<input type="checkbox"/> Personal injury/wrongful death	Unpaid compensation for services performed	<input checked="" type="checkbox"/> Taxes	from _____ to _____	<input type="checkbox"/> Other	(date) (date)
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<input type="checkbox"/> Other	(date) (date)													
2 Date debt was incurred <p style="text-align: center;">SEE ATTACHMENT</p>	3 If court Judgment, date obtained													
4 Secured Claim <input type="checkbox"/> Check box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral See below Value of Collateral _____ Amount of arrearage and other charges <i>at time the case was filed</i> included in secured claim, if any _____	5 Unsecured Priority Claim <input checked="" type="checkbox"/> Check box if you have an unsecured priority claim. Amount entitled to priority \$33,341 00 Specify Priority Of Claim <input type="checkbox"/> Wages, Salaries, or commissions (up to \$4650)* earned within 90 days before filing of the bankruptcy petition or cessation or the debtor's business, whichever is earlier (11 U.S.C. § 507 (a)(3)) <input type="checkbox"/> Contributions to an employee benefit plan (11 U.S.C. § 507 (a)(4)) <input type="checkbox"/> Up to \$2100* of deposits toward purchase, lease, or rental of property or services for personal, family or household use (11 U.S.C. § 507 (a)(6)) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse or child (11 U.S.C. § 507 (a)(7)) <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units (11 U.S.C. § 507 (a)(8)) <input type="checkbox"/> Other - Specify applicable paragraph of (11 U.S.C. § 507 (a)()) _____													
6 Total Amount of Claim at Time Case was Filed <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">SECURED</td> <td style="width: 30%; text-align: right;">\$0 00</td> <td style="width: 40%;"></td> </tr> <tr> <td>UNSECURED PRIORITY</td> <td style="text-align: right;">\$33,341 00</td> <td></td> </tr> <tr> <td>UNSECURED GENERAL</td> <td style="text-align: right;">\$0 00</td> <td></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$33,341 00</td> <td></td> </tr> </table>	SECURED	\$0 00		UNSECURED PRIORITY	\$33,341 00		UNSECURED GENERAL	\$0 00		TOTAL	\$33,341 00		* Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
SECURED	\$0 00													
UNSECURED PRIORITY	\$33,341 00													
UNSECURED GENERAL	\$0 00													
TOTAL	\$33,341 00													
7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		<small>THIS SPACE IS FOR COURT USE ONLY</small> JUL 22 AM 10 CLERK OF COURT DISTRICT OF DELAWARE												
8 Supporting Documents Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, please explain. If the documents are voluminous, attach a summary.														
9 Date Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.														
Date <p style="text-align: center;">07/17/2003</p>	Sign and print the name and title if any of the creditor or other person authorized to file this claim. <p style="text-align: center;"> Carolyn Ross Bankruptcy Unit Tel (208) 334 7645 </p>													
Penalty for presenting fraudulent claim. Fine up to \$500,000 or imprisonment for up to 5 year, or both. 18														



Proof of Claim - State Tax Liability Itemization

STC Form 10
Attachment

Idaho State Tax Commission
Bankruptcy Unit
P O Box 36
Boise, ID 83722

Case Number 0310973
Chapter 11

NOTES

* FUELS DISTRIBUTOR TAX

UNSECURED PRIORITY CLAIMS

<i>Note</i>	<i>Taxpayer ID Last 4</i>	<i>Taxpayer ID Last 4</i>	<i>Tax Type</i>	<i>Tax Period</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>	<i>Total</i>
*	752402058	679959	Misc	Mar 2003	\$27,678 00	\$0 00	\$27,678 00
*	752402058	679959	Misc	Apr 2003	\$5,663 00	\$0 00	\$5,663 00

Total Amount of Unsecured Priority Claims \$33,341 00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$0 00