SO ORDERED: March 28, 2007.

Basil H. Lorch III
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

In re:	)	Chapter 11
	)	
Kiel Bros. Oil Company, Inc., and	)	Case No. 04-11121-BHL-11
KP Oil, Inc.	)	Case No. 04-11167-FJO-11
	)	
Debtors.	)	Jointly Administered under
	)	Case No. 04-11121-BHL-11[1]

ORDER APPROVING EIGHTH AND FINAL APPLICATION OF PLEWS SHADLEY RACHER & BRAUN LLP, SPECIAL COUNSEL TO THE DEBTORS, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FROM DECEMBER 1, 2006 THROUGH DECEMBER 31, 2006

This matter is before the Court upon the Eighth and Final Application of Plews Shadley Racher & Braun LLP, Special Counsel to the Debtors, for Allowance of Compensation and Reimbursement of Expenses. Notice of the Motion has been served in accordance with Local

[1] On June 15, 2004, the Court entered an Order Granting Motion for Joint Administration of Kiel Bros. Oil Company, Inc. ("Kiel Bros.") (Case No. 04-92128-BHL-11) and KP Oil, Inc. ("KP") (Case No. 04-92129-BHL-11) under Case No. 04-92128-BHL-11. The Kiel Bros. and KP bankruptcy cases (the "Cases") were filed in the New Albany Division of the United States Bankruptcy Court for the Southern District of Indiana. On June 17, 2004, by order of the Court, the Cases were transferred to the Indianapolis Division. Kiel Bros. has been assigned a new case number of 04-11121-BHL-11 and KP has been assigned a new case number of 04-11167-FJO-11 and the Cases are jointly administered under 04-11121-BHL-11.

Rule B-16-1, and no objections to the requested compensation and reimbursement of expenses have been properly made.

IT IS THEREFORE ORDERED that Plews Shadley Racher & Braun LLP be and is hereby: (1) awarded compensation in the amount of $10,825.50, including the 20% holdback amount of $2,165.10; (2) reimbursement of expenses in the amount of $1,244.88 in accordance with this Court's July 14, 2004 *Order Granting Motion to (I) Approve Procedures for Billings and Payments to Professionals Retained in this Case for Fees and Expenses Incurred and (II) Approve Procedures and Deferral of Draw Dawn of Retainer Paid to Professionals Retained in this Case Until Requested by Debtors*; (3) the 20% total amount of fees held back, totaling $2,165.10; (4) directing payment to Plews Shadley Racher & Braun LLP of any and all outstanding and unpaid fees and expenses; and (5) is hereby approved for payment by assets of the estate.

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Requested by:

Christopher J. Braun (#19930-49)
Plews Shadley Racher & Braun
1346 North Delaware Street
Indianapolis, IN 46202

Distribution:

Debtors' Counsel
United States Trustee
Counsel for Official Unsecured Creditors' Committee
All counsel/intervenors of record

BAE SYSTEMS
Bankruptcy Noticing Center
2525 Network Place, 3rd Floor
Herndon, Virginia 20171-3514

CERTIFICATE OF SERVICE

The following entities were served by first class mail on Mar 30, 2007.

db +Kiel Bros. Oil Company, Inc., c/o Jay Jaffee, 600 E. 96th Street, #600, Indianapolis, IN 46240-3789
aty Andrew C. Ozete, Bamberger, Foreman Oswald & Hahn LLP, 708 Hulman Bldg. P.O. Box 657, Evansville, IN 47704-0657
aty Baker & Daniels, Baker & Daniels, 300 N. Meridian St, Ste 2700, Indianapolis, IN 46204-1782
aty +Brenda A Jones, Bingham McHale LLP, 10 West Market Street, #2700, Indianapolis, IN 46204-2982
aty +Brent Stuckey, 513 Main Street, Vincennes, IN 47591-2007
aty +Charles R. Murphy, 3707 Charlestown Rd Ste D, New Albany, IN 47150-9254
aty Christopher J. Braun, Plews Shadley Racher & Braun, 1356 N Delaware St, Indianapolis, IN 46202-2415
aty +Cory D. Thompson, Markesbery & Richardson Co, 2368 Vicotry Pkwy, Ste 200, PO Box 6491, Cincinnati, OH 45206-0491
aty +J Robert Lyons, Woodward Hobson Fulton, PO Box 1720, Lexington, KY 40588-1720
aty +James L. Fine, 4175 Westport Road, Unit 106, Louisville, KY 40207-2787
aty +James S Carr, KELLEY DRYE & WARREN, 101 Park Avenue, New York, NY 10178-0062
aty +Michael S. Walsh, 11350 N Meridian St Ste 420, Carmel, IN 46032-4528
aty +Sean P. Lohman, The Fourth Floor, 119 South Seventh Street, Louisville, KY 40202-2781
aty +Thomas H. Terrell, 700 S Green River Road, Ste 2000, Evansville, IN 47715-4104
aty +Thomas P Shannon, FOX, O'Neill & SHANNON, 622 North Water Str, Ste 500, Milwaukee, WI 53202-4910
aty +Vicky Nunn, Nunn Law Office, 104 Franklin Road, Bloomington, IN 47404-5295
aty +William G Baker, 1722 D S Memorial Drive, New Castle, IN 47362-1298
aty +Willie C Fleming, 511 South Fifth Street, Ste 1602, Louisville, KY 40202-4302
cr BP Jackson Investments, Attn: Carol Ann Buck, PO Box 44170, Indianapolis, IN 46244-0170
cr +Doe Creek Farms, c/o Richard W. Lorenz, P O Box 46, Spencer, IN 47460-0046
cr +Dwayne Gray, 3629 Graceland Ave, Indianapolis, IN 46208-4217
cr +Fox Land Trust, William J. Fox, Trustee, c/o John R. Carr III, Ayres Carr & Sullivan, P.C., 251 E. Ohio St., Suite 500, Indianapolis, IN 46204-2163
cr +Henry County Glass & Mirror, Inc., 1018 Woodward Ave., New Castle, IN 47362-4467
cr Home Oil Gas Company, Inc., c/o Sandra D. Freeburger, 101 First St, 2nd Fl (42420), P O Box 21, Henderson, KY 42419-0021
cr +James Robert Hilger Land Trust, James Ro, c/o John R. Carr III, Ayres Carr & Sullivan, P.C., 251 E. Ohio St., Suite 500, Indianapolis, IN 46204-2163
cr +Mann Company, LLC, c/o Otto F. Schug, 1220 West Washington Street, Columbus, IN 47201-5746
cr +Marathon Ashland Petroleum LLC, 539 South Main Street, Findlay, OH 45840-3229
crcm +Neal Mayes, McLane Company Inc, 4747 McLane Parkway, Temple, TX 76504-4854
cr +PepsiAmericas, Inc., c/o Frank/Gecker, 325 North LaSalle Street, Ste 625, Chicago, IL 60610-6465
cr +Robert L. Carter Revocable Trust, ATTN: H. Kevin Eddins, 401 West Main St., Ste. 1400, Louisville, KY 40202-2926
consult +Starshak Welnhofer & Co., 55 West Monroe Street, Suite 2530, Chicago, IL 60603-5110
cr +Teresa Jane Page, 3692 E Rinker Road, Mooresville, IN 46158-6690
cr +The Farmers Bank, Frankfort, Indiana, 9 E Clinton St, FRANKFORT, IN 46041-1902
cr +Warrick County, Indiana, 270 Judicial Center, One County Square, Boonville, IN 47601-1813
cr +c/o Samuel Hodson Richmond Master Distri, Barnes & Thornburg LLP, 11 South Meridian Street, Indianapolis, IN 46204-3535

The following entities were served by electronic transmission.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****
NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Mar 30, 2007 **Signature:** Joseph Speetjens