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]

DEBTORS' OBJECTION TO CLAIM OF TREASURER OF RIPLEY COUNTY AND NOTICE OF RESPONSE DEADLINE AND HEARING (Claim No. 443)

RESPONSE DEADLINE: 25 DAYS FROM DATE OF FILING

TELEPHONIC PRETRIAL CONFERENCE IF RESPONSE IS FILED – JULY 9, 2007

The Debtors file this objection (this "Objection") to claim 443 in the amount of $2,857.12 (the "Claim") as set forth on the official claims register in these cases (www.bmccorp.net/Kiel), filed by the Treasurer of Ripley County (the "Claimant"), and request the Claim be reduced to $1,220.83 and if so reduced, then allowed as a priority claim.

1. This Court has jurisdiction over this Objection under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(B). Venue of this proceeding and this Objection is properly in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory bases for the relief requested herein are 28 U.S.C. § 502 and Rule 3007 of the Bankruptcy Rules.

2. The Debtors filed voluntary petitions for relief on June 15, 2004 (the "Petition Date"). The First Amended Joint Plan Of Liquidation of Kiel Bros. Oil Company, Inc. et. al And the Official Committee of Unsecured Creditors (the "Plan") was confirmed November 20, 2006.

3. The Debtors object to the Claim on the grounds that the Claim is filed in an amount more than the Debtors' liability. The Debtors request that the Claim be reduced to $1,220.83 and if so reduced, then allowed in the reduced amount as a priority claim.

[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.

4. The Debtors reserve the right to object to the Claim on any grounds other than the reasons given in this Objection or to any other claim filed by the Claimant.

5. **NOTICE**. Response to this Objection, if any, must be filed in writing or by means of the Court's electronic filing system with the Clerk's Office (PO Box 44978, Indianapolis, Indiana 46244) and served in writing by United States Mail or by electronic mail on Debtors' counsel Terry Hall and Jay Jaffe, Baker & Daniels LLP, 300 N. Meridian St., Suite 2700, Indianapolis, Indiana 46204, terry.hall@bakerd.com, jay.jaffe@bakerd.com, on counsel for the Post-Confirmation Committee of Unsecured Creditors Jeffrey A. Hokanson, Hostetler & Kowalik, PC, 101 W. Ohio St., Suite 2100, Indianapolis, Indiana, jeff.hokanson@hostetler-kowalik.com and the U.S. Trustee (101 W. Ohio St., Suite 1000, Indianapolis, Indiana 46204) so as to be received **no later than twenty-five (25) days** after the date this Objection is filed. **IF NO RESPONSE IS FILED THE COURT MAY SUSTAIN THE OBJECTION TO THE CLAIM WITHOUT FURTHER NOTICE OR HEARING.**

6. **PRETRIAL CONFERENCE**. If a response is filed to this Objection, the Court will hold a telephonic pretrial status hearing on the Objection and any response filed thereto on **July 30, 2007 at 10:00 a.m. EDT**. The call-in number for the telephonic pretrial status conference is: 1 (800) 559-0856, and the passcode is 9532586 #.

7. **OBJECTION HEARING NOTICE**. Any Objections and Responses not resolved between the parties shall be determined at an evidentiary hearing before the Court on **August 15, 2007 beginning at 10:00 a.m. EDT in New Albany Indiana,** Federal Courthouse, Room 107, 121 W. Spring Street, New Albany, Indiana 47150.

WHEREFORE, the Debtors ask that the Claim be reduced to $1,220.83 and if so reduced, then allowed in the reduced amount as a priority claim.

Respectfully Submitted,

BAKER & DANIELS LLP

By: /s/Terry E. Hall

Attorneys for the Debtors

Jay Jaffe (#5037-98)
600 East 96th Street, Suite 600
Indianapolis, Indiana 46240
Telephone: (317) 569-9600
Facsimile: (317) 569-4800
jay.jaffe@bakerd.com

Terry E. Hall (#22041-49)
300 North Meridian Street, Suite 2700
Indianapolis, Indiana 46204
Telephone: (317) 237-0300
Facsimile: (317) 237-1000
terry.hall@bakerd.com

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served this 14th day of June, 2007, by (i) electronic mail via the Bankruptcy Court's CM/ECF system on the U.S .Trustee and counsel for the Post-Confirmation Committee of Unsecured Creditors, and by (ii) first class United States Mail, postage prepaid, on Treasurer of Ripley County, PO Box 176, Versailles, IN 47042-0176.

/s/Terry E. Hall