

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
)  
MET-COIL SYSTEMS CORPORATION, ) Case No. 03-12676 (MFW)  
)  
Debtor. )  
)  
\_\_\_\_\_ )

**UNITED STATES' OPPOSITION TO  
DEBTOR'S SIXTH OMNIBUS OBJECTION TO CERTAIN CLAIMS**

The United States, at the request of the United States Environmental Protection Agency ("EPA"), filed a timely Proof of Claim in this matter. This Proof of Claim seeks recovery of \$538,297 in unreimbursed environmental response costs incurred by EPA under the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. §§ 9601 *et seq.*, for which debtor Met-Coil Systems Corporation ("Debtor") is liable with respect to releases at or from the Lockformer Site in Lisle, Illinois.

In its Sixth Omnibus Objection to Claim, Debtor alleges that EPA's claim should be characterized as an "insufficient documentation claim," disallowed in full, and expunged. Sixth Omnibus Objection at 4. The sole support for this request is the statement that "Debtor has reviewed [EPA's Claim] and has found that the documentation attached to [EPA's claim] does not support the liability asserted . . . ." *Id.*

Federal Rule of Bankruptcy Procedure 3001(f) provides, however, that a "proof of claim executed and filed in accordance with the [Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of the claim." With regard to what constitutes "sufficient documentation of a claim, courts have found that "[t]here are no specific requirements for

documentation of unsecured claims, other than submitting a writing, if the debt is based on a writing.” In re Thompson, 260 B.R. 484, 486 (Bankr. W.D. Mo. 2001).

Here, the United States’ claim is not based on a writing, but rather on Debtor’s liability under certain environmental statutes. See e.g. In re Los Angeles Int’l Airport Hotel Assoc., 196 B.R. 134, 139 (B.A.P. 9<sup>th</sup> Cir. 1996) (“liability for use taxes is based not upon a writing, but upon a state statute”). The United States’ Proof of Claim filed on behalf of EPA sets forth the basis of Debtor’s liability under CERCLA Section 107(a), 42 U.S.C. § 9607(a); i.e. the Debtor is the present owner a facility (the Lockformer Site) at which there has been a release of hazardous substances and where such release has caused the United States to incur response costs. Proof of Claim at 1-2 (attached hereto as Exhibit A).

The Proof of Claim further stated that the United States had incurred approximately \$538,297 in unreimbursed response costs as of the petition date and was seeking an allowed general unsecured claim in that amount. Id. at 2. Neither the Federal Rules of Bankruptcy Procedure nor applicable caselaw required the United States to submit documentation supporting this figure as part of its Proof of Claim. Upon Debtor’s request for such documentation, however, it was so provided. See Letter from J. Spector to K. Pamerter dated Jun. 30, 2004 (attached hereto as Ex. B).

The United States’ Proof of Claim filed and supplemental information provided to Debtor regarding the claim set forth therein provide more than sufficient information to satisfy claimant’s obligations under the Federal Rules of Bankruptcy Procedure. As such, the United States requests that Debtor’s objection to the United States’ claim be denied.

Signature page for United States Opposition to Debtor's Sixth Omnibus Objection to Claims in In re Met-Coil Systems Corp., Case No. 03-12676 (Bankr. Del.).

Respectfully submitted,

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Dated: July 21, 2004

s/ Jeffrey A. Spector  
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**CERTIFICATE OF SERVICE**

I, Jeffrey A. Spector, an attorney, certify that on July 21, 2004 I caused a true and correct copy of the attached **United States' Opposition to Debtor's Sixth Omnibus Objection to Claims** to be served via U.S. mail, postage prepaid, to:

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