

**United States Bankruptcy Court
District of MI (DETROIT)**

PROOF OF CLAIM

In re (Name of Debtor)
LOBDELL EMERY CORPORATION AND SUBS

Case Number
04-74386-SWR-11

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 11 U.S.C. 503.

Name of Creditor
(The person or other entity to whom the debtor owes money or property)
INDIANA DEPARTMENT OF REVENUE

Name and Address Where Notices Should be Sent
**INDIANA DEPARTMENT OF REVENUE
BANKRUPTCY SECTION, ROOM N-203
100 NORTH SENATE AVENUE
INDIANAPOLIS, IN 46204**

Telephone No. (317) 232-2289

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.

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

**THIS SPACE IS FOR
COURT USE ONLY**

Account Or Other Number By Which Creditor Identifies Debtor
38-0768460

Check here if this claim replaces amends a previously filed claim dated _____

1 BASIS FOR CLAIM

Goods sold
 Services performed
 Money loaned
 Personal injury / wrongful death
 Taxes
 Other (Describe briefly)

Retiree benefits as defined by U.S.C. 1114(a)
 Wages, salaries, and compensation (Fill out below)
Your social security number _____
Unpaid compensation for services performed
From _____ to _____
(date) (date)

2 DATE DEBT WAS INCURRED
SEE ATTACHMENT

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured Nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.

SECURED CLAIM \$0.00
Attach evidence of perfection of security interest.
Brief description of Collateral:
 Real Estate Motor Vehicle Other (Describe briefly)

Amount of arrearage and other charges at time case filed included in secured claim above, if any: \$

UNSECURED NONPRIORITY CLAIM \$208,145.75
A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM \$1,905,125.77
Specify the priority of the claim: _____

Wages, salaries, or commissions (up to \$4000) earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. 507(a)(3)

Contributions to an employee benefit plan - 11 U.S.C. 507(a)(4)

Up to \$1950 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. 507(a)(6)

Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. 507(a)(7)

Taxes or other penalties of governmental units - 11 U.S.C. 507(a)(8)

Other - Specify applicable paragraph of 11 U.S.C. 507(a) _____
Amounts are subject to adjustment on 4/11/98 and every 3 years thereafter with respect to cases commenced after the date of adjustment.

5 TOTAL AMOUNT OF CLAIM AT THE TIME CASE FILED	\$208,145.75 (Unsecured)	\$0.00 (Secured)	\$1,905,125.77 (Priority)	\$2,113,271.52 (TOTAL)
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Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6 CREDITS AND SETOFF The amount of all payments on this claim has been credited and deducted for the purposes of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7 SUPPORTING DOCUMENTS Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8 TIME STAMPED COPY To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

**THIS SPACE IS FOR
COURT USE ONLY**

Date
12/28/2004

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any).
CAROL LUSHELL Tax Analyst

Carol Lushell

**FILED
JAN 04 2005
BMC**



WORKING PAPERS

NAME(S) LOBDELL EMERY CORPORATION AND SUBS

FID 38-0768460

PRE-PETITION

SECURED

CASE NUMBER 04-74386-SWR-11

TID

POST-PETITION

UNSECURED

DATE FILED 12/07/2004

TID

CONFIRM DATE

PRIORITY

CHAPTER FILED 11

TID#	TAX TYPE	LIAB NBR	LIAB TYPE	PERIOD ENDING	DUE DATE	PENALTY RATE	BASE TAX	INTEREST	PENALTY	CLERK COST	TOTAL CLAIM
0003280969	COR	199903700880	BIA	03/31/1999	07/15/1999	10 00%	\$43 729 48	\$15,733 34	\$4,372 95	\$0 00	\$63 835 77
		200303700881	BIA	03/31/2003	09/15/2003	20 00%	\$43 729 48	\$2,403 64	\$8 745 90	\$0 00	\$54 879 02
	WTH	199803700877	DIS	12/31/1998	01/20/1999	10 00%	\$1 219,253 05	\$479 826 59	\$121 925 31	\$0 00	\$1 821 004 95
		200003700876	PRM	12/31/2000	01/22/2001	10 00%	\$39 58	\$10 00	\$5 00	\$0 00	\$54 58
		200103700875	DIS	12/31/2001	01/22/2002	10 00%	\$136 337 67	\$23,525 76	\$13,633 77	\$0 00	\$173 497 20

TOTALS \$1 443 089 26 \$521,499 33 \$148 682 93 \$0 00 \$2 113 271 52

Secured Amount \$0 00
 General Unsecured Amount \$208 145 75
 Priority Amount \$1 905 125 77



DEPARTMENT OF REVENUE
COMPLIANCE DIVISION
INDIANA GOVERNMENT CENTER NORTH
ROOM N203
100 N SENATE AVE

December 28, 2004

Oxford Automotive, Inc et al
c/o Bankruptcy Management Corp
P O Box 1055
El Segundo, CA 90245-1055

RE Lobdell Emery Corporation & Subs
CASE NO 04-74386-SWR-11

Dear Sir or Madam

Enclosed are the original and copies of Proof of Priority claim o the Indiana Department of Revenue for filing in the above referenced cause

Please return a filed-stamped copy for our files to

Indiana Department of Revenue
Compliance Division, Room N203
Bankruptcy Section
100 North Senate Avenue
Indianapolis, IN 46204

Thank you for your courtesy in this matter

Sincerely,

A handwritten signature in cursive script that reads "Carol Lushell".

Carol Lushell
Bankruptcy Tax Analyst
(317) 232-2190

SF 19715
GA-89



RECYCLED PAPER

**STATE OF INDIANA
DEPARTMENT OF REVENUE
INDIANAPOLIS, INDIANA 46204**

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|||||

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c/o Bankruptcy Management Corp
P O Box 1055
El Segundo, CA 90245-1055

REC'D JAN 04 2005