

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

PROOF OF CLAIM

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

Case Number
04-~~74006~~-SWR-11 **74377**

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**

5 P 2 45

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)
--	-----------------------------	---------------------	------------------------------	---------------------------

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**

REC'D JAN 14 2005

Date
12/14/2004

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)
NANCY RUSSELL Tax Analyst

Nancy Russell

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

emp 343318 13JAN05

14JAN05 A1

TRK# 8474 3274 4093 FORM 0200

90245 -CA-US

LAX
XH AVXA



FedEx Express US Airbill

FedEx Tracking Number 847432744093

1 From
Date 1/12/05

Sender's Name
Phone 313 274 1007

Company
GREG GRESCHA

Address
DETROIT

City
State MI ZIP 48207

2 Your Internal Billing Reference

BMC

3 To
Recipient's Name
Company

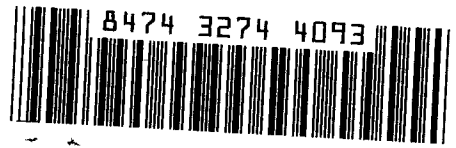
JAN 14 2005

REC'D

Address
FRANKLIN AVE

Address
FLORIAN

City
State MI ZIP 48207



4a Express Package Service

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx First Overnight
- FedEx 2Day
- FedEx Express Saver

4b Express Freight Service

- FedEx 1Day Freight*
- FedEx 2Day Freight
- FedEx 3Day Freight

5 Packaging

- FedEx Envelope*
- FedEx Pak*
- FedEx Box
- FedEx Tube
- Other

6 Special Handling

- SATURDAY Delivery
- HOLD Weekday at FedEx Location
- HOLD Saturday at FedEx Location

Does this shipment contain dangerous goods? On box must be checked

7 Payment Bill to

- Sender Acct No in Section 1 will be billed
- Recipient
- Third Party
- Credit Card
- Cash/Check

Total Packages: 1
Total Weight: 1
Total Declared Value: \$ 00
Total Charges: \$ 00

8 Sign to Authorize Delivery Without a Signature

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims
 Questions? Visit our Web site at fedex.com
 call 1 800 GoFedEx 1 800 463 3339
 Rev Date 11/03 Part #158280-01994 2003 FedEx PRINTED IN U.S.A. MWMA 04

467