

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF LOUISIANA**

In re:	:	
	:	Case No. 06-10179 (Section B)
OCA, Inc., et al.,	:	Chapter 11
	:	(Jointly Administered)
Debtors.	:	

**THE STATE OF OHIO, DEPARTMENT OF TAXATION’S RESPONSE AND  
MEMORANDUM IN OPPOSITION TO DEBTORS’ OBJECTION TO TAX  
CLAIMS**

The State of Ohio, Department of Taxation (“Tax”) hereby responds to *Debtors’ Objection to Tax Claims* (doc. #1867 ) (the “Objection”). In the Objection, the above-captioned debtors (the “Debtors”) object to the proof of claim filed by Tax in the amount of \$5,653.92 (“Tax’s Claim”). Tax respectfully submits that Tax’s Claim is valid and requests that the Court enter an Order denying the Objection as to Tax’s Claim. Tax’s Claim is comprised of (i) a use tax, for which the relevant debtor reported its tax liability to Tax, but underpaid its liability; and (ii) an estimated commercial activity tax because the relevant debtor failed to file its return for the period specified in Tax’s Claim. Tax has re-reviewed its records in manner reasonable under the circumstances in light of the Objection. According that review, the tax liabilities reflected in Tax’s Claim are valid under Ohio law and remain unpaid.

WHEREFORE, Tax requests that the Court enter an Order denying the Objection as to Tax's Claim.

Respectfully submitted,

Jim Petro (0022096)  
Attorney General of Ohio

/s/ Joseph T. Chapman

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that true and accurate copies of the foregoing were served upon the following this 16<sup>th</sup> day of October, 2006 by regular U.S. Mail:

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/s/ Joseph T. Chapman

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