| MIDDLE DISTRICT OF FLORIDA JACKSONVILLE DIVISION | | |
|---|------------------|---|
| In re: | } | |
| TAYLOR BEAN & WHITAKER MORTGAGE CORPORATION, |))) | |
| Debtor. |)))) | Case No. 03:09-BK-07047-JAF Chapter 11 |

RESPONSE OF THE UNITED STATES TO DEBTOR'S OBJECTION TO CLAIM OF THE DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE

The United States of America, by and through its undersigned counsel, Robert E. O'Neill United States Attorney for the Middle District of Florida, responds to the debtor's Objection to Claim of the Department of the Treasury-Internal Revenue Service as follows:

Admits that the debtor is objecting to the Internal Revenue Service's proof of claim. Denies for lack of knowledge whether the Internal Revenue Service has offered any supporting documentation to substantiate its claim; alleges that the Internal Revenue Service will offer such substantiation in support of its claim. Denies for lack of knowledge whether TBW 's books and records do not support any outstanding claim owed to

the Internal Revenue Service by TBW. Denies that the Internal Revenue Service's claim should be stricken and disallowed in its entirety.

WHEREFORE, it is prayed that the debtor's Objection to Claim of the Department of the Treasury-Internal Revenue Service be denied and that the Claim filed by the Internal Revenue Service be allowed in the amount as claimed.

ROBERT E. O'NEILL United States Attorney

Date: Quant 13, 204

By: dellara A. PRICE

Special Assistant

United States Attorney

North Carolina Bar No. 34163

400 West Bay Street

Suite 240

Jacksonville, FL 32202

Telephone: (904) 665-1940

Facsimile: (904) 665-1963

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing RESPONSE OF

THE UNITED STATES TO DEBTOR'S OBJECTION TO CLAIM OF THE

DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE was served electronically or mailed by First Class United States Mail on the

13th day of Quant , 2011, addressed as follows:

Debi Evans Galler
Berger Singerman, P.A.
200 South Biscayne Blvd.
Suite 1000
Miami, FL 33131

(Counsel for the Official Committee of Unsecured Creditors)

Neil F. Luria Navigant Capital Advisors, LLC 5212 Old Orchard Road, Suite 850 Stokie, IL 60077

Elena L. Escamella, Esq. (U.S. Trustee) 135 W. Central Blvd., Suite 620 Orlando, FL 32806

Edward J. Peterson, III, Esq. Stichter, Reidel, Bain & Prossser, P.A. 110 East Madison Street, Suite 200 Tampa, FL 33602 Jeffrey W. Kelley, Esq. J. David Dantzler, Jr. Troutman Sanders, LLP 600 Peachtree Street Suite 5200 Atlanta, GA 30308

> LAURA A. PRICE Special Assistant U.S. Attorney