

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Thomas Richard Sather,

Debtor(s).

Bankr. No. 00-43027-NCD
Chapter 7 Case

**NOTICE OF HEARING AND
VERIFIED MOTION REGARDING
OBJECTIONS TO ALLOWANCE OF
CLAIMS**

1. John R. Stoebner, trustee of the above-captioned estate, moves the Court for the relief requested below and gives notice of hearing herewith.

2. The Court will hold a hearing on this motion on September 22, 2004, at 10:30 a.m., in Courtroom No. 7 West, at U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415, or as soon thereafter as counsel can be heard. Any response to this motion must be filed and delivered not later than September 15, 2004, which is seven days before the time set for the hearing, or filed and served by mail not later than September 10, 2004, which is ten days before the time set for the hearing. **IF NO RESPONSE IS TIMELY SERVED AND FILED, THE COURT MAY GRANT THE RELIEF REQUESTED WITHOUT A HEARING.**

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This proceeding is a core proceeding. The petition commencing this case as a Chapter 7 case was filed on June 29, 2000, and the case is now pending before this Court.

4. This motion arises under 11 U.S.C. § 502 and Bankruptcy Rule 3007. This motion is filed under Bankruptcy Rule 9014 and Local Rules 3007-1 and 9013-1 through 9019-

1(d). Movant requests relief with respect to the following objections to allowance of claims. True and correct copies of said claims are attached to the Motion as filed with the Court. A complete copy of this Motion and attached claims may be viewed at the Bankruptcy Court's web site at www.mnb.uscourts.gov.

5. The following claimants filed a Proof of Claim in the above-captioned case.

Claimant	Date Filed	Amount	Type of Claim	Claim No.
Paper Express	01/22/01	\$25,198.98	Unsecured	1
Internal Revenue Service (filed by the Debtor's attorney)	04/10/01	\$27,951.50	Priority	4
MN Dept of Revenue (filed by the Debtor's attorney)	04/10/01	\$4,683.67	Priority	5

6. The Trustee objects to the claims identified above on the basis that the attachments to the Proof of Claims indicate the claims are the obligation of Metro Converting, Inc. and not the Debtor personally. The Trustee made written demand upon Claimant Paper Express for withdrawal of its claim as not being an obligation owed by the Debtor in this case or, alternatively, for documentation supporting the assertion of personal liability. Claimant Paper Express failed to respond and/or provide proof of the Debtor's personal liability. The Trustee contacted both of the bankruptcy departments of the Internal Revenue Service and the MN Department of Revenue by telephone and both indicated that they do not have a claim against the Debtor personally.

7. Except to the extent Claimants show evidence supporting an assertion of personal liability, said claims should be disallowed.

8. Moreover, with respect to claim no. 4 filed by the debtor's attorney on behalf of the Internal Revenue Service, the Trustee has been advised by its representative Gary Swenson that the Internal Revenue Service has no claim against the debtor due, *inter alia*, to the fact that the Internal Revenue Service failed to personally assess any tax liability against the debtor within the relevant statutes of limitations with respect to the two tax years at issue, 1999 and 2000, and that personal assessment for any such liability is now time-barred.

9. Moreover, with respect to claim no. 5 filed by the debtor's attorney on behalf of the Minnesota Department of Revenue, the Trustee has been advised by its representative Bruce Vail that the Minnesota Department of Revenue has no claim against the debtor.

WHEREFORE, the Trustee respectfully moves the Court for an Order that disallows the aforesaid claims, and for such other relief as may be just and equitable.

LAPP, LIBRA, THOMSON, STOEbNER
& PUSCH, CHARTERED

Dated: August 13, 2004

/e/ John R. Stoebner
John R. Stoebner (#140879)
One Financial Plaza, Suite 2500
120 South Sixth Street
Minneapolis, MN 55402
612/ 338-5815

Attorneys for Trustee

VERIFICATION

I, John R. Stoebner, the moving party named in the foregoing Notice of Hearing and Motion, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information, and belief.

Executed on August 13, 2004

/e/ John R. Stoebner
John R. Stoebner, Trustee

Y:\DOC\01\010014\claim objection motion.doc

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA (MINNEAPOLIS)		PROOF OF CLAIM
Name of Debtor THOMAS RICHARD SATHER	Case Number 00-43027	
<p>NOTE: This form should not be used to make a claim for an administrative expense unless after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. §593.</p>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): PAPER EXPRESS Name and Address where notices should be sent: PAPER EXPRESS 120 E MILL STREET SUITE 303 AKRON OH 44308	<input type="checkbox"/> 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. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Telephone Number:	Account or other number by which creditor identifies debtor: METRO CONVERTING	Check here if <input type="checkbox"/> replaces this claim <input type="checkbox"/> amends a previously filed claim, dated _____
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: 11/11/99 8,460.92 3/9/99 5,635.87, 7/30/99 11,109.19		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ _____ If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,300),* earned within 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$ 1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		SEND CLAIM TO: U.S. BANKRUPTCY COURT 301 U.S. COURTHOUSE 300 SOUTH FOURTH STREET MINNEAPOLIS, MN 55415
8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 1/11/01	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): Thomas R. Sather (Debtor)	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.		

Receivables Overdue Days:90

Records: 3

Fri, Jan 19, 2001
8:44 AM

Invoice No	Invoice Date	Total
813 METRO CONVERTING		
8910-B	3/9/99	5,635.87
10933	7/30/99	11,102.19
11544	11/11/99	8,460.92
<hr/>		
		\$25,198.98

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA (MINNEAPOLIS)		PROOF OF CLAIM RECEIVED APR 19 10 41 AM '01 U.S. BANKRUPTCY COURT DISTRICT OF MINNESOTA ST. PAUL, MN 55101
Name of Debtor Thomas Richard Sather	Case Number 00-43027	THIS SPACE IS FOR COURT USE ONLY
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): Internal Revenue Service	<input type="checkbox"/> 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.	
Name and Address where notices should be sent: Internal Revenue Service District Director 316 North Robert Street St. Paul, MN 55101	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Telephone Number: Account or .other number by which creditor identifies debtor: SSN: 472-66-6410	Check here if <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated _____	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(2) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: 7/1/99 thru 6/30/00	3. If court judgment, date obtained: N/A	
4. Total Amount of Claim at Time Case Filed: \$ 27,951.50 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Value of Collateral: \$ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$	6. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ 27,951.50 Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,300),* earned within 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(4). <input type="checkbox"/> Up to \$1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 4/10/01	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): Thomas H. Olive, Attorney for the Debtor	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§152 and 3571.		

Thomas Richard Sather
100% Penalty Liability
for withholding/trust taxes
for Metro Converting, Inc.
TIN: 41-1877364

FEDERAL

<u>PERIOD</u>	<u>AMOUNT</u>
7/1/99 to 9/30/99	\$ 4,207.51
10/1/99 to 12/30/99	\$ 9,468.90
1/1/00 to 3/31/00	\$ 6,238.39
4/1/00 to 6/30/00	<u>\$ 2,462.54</u>
TOTAL -	\$27,951.50

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

Please type or print.

OMB No. 1545-0029

Enter state code for state in which deposits were made ONLY if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

Metro Converting

Trade name, if any

Date quarter ended

9-30-99

Employer identification number

41-1977304

Address (number and street)

6502 Strangle Creek

City, state, and ZIP code

Brooklyn Ctr, MN 55430-1721

Table with 6 rows: T, FF, FD, FP, I, T

If address is different from prior return, check here

IRS Use grid with columns 1-10 and rows 6-10

If you do not have to file returns in the future, check here and enter date final wages paid. If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here

Main table with 15 rows for tax liability calculation and 7 sub-rows (6a-7b) for social security and Medicare taxes.

Table 17: Monthly Summary of Federal Tax Liability with columns (a) First month liability, (b) Second month liability, (c) Third month liability, (d) Total liability for quarter.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Print Your Name and Title

Date

941

(Rev. January 2000) Department of the Treasury Internal Revenue Service (1)

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

HB 41-1877364

Please type or print.

Enter state code for state in which deposits were made ONLY if different from state in address to the right (see page 2 of instructions).

AUTO ***** 5-DIGIT 55429
MAR2000 SO9 CT
METRO CONVERTING INCORPORATED
6502 SHINGLE CREEK PKWY 0053
BROOKLYN CTR MN 55430-1721

OMB No. 1545-0029

Table with columns T, FF, FD, FP, I, T



If address is different from prior return, check here

IRS Use table with columns 1-10 and rows 6-10

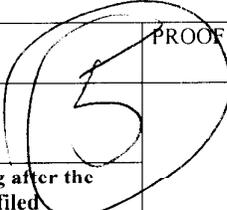
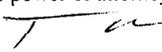
If you do not have to file returns in the future, check here and enter date final wages paid
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here

Main table with 15 rows for tax liability calculation, including wages, taxes, and net taxes.

- All filers: If line 13 is less than \$1,000, you need not complete line 17 or Schedule B (Form 941).
Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here.
Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here.

Table 17: Monthly Summary of Federal Tax Liability. Columns: (a) First month liability, (b) Second month liability, (c) Third month liability, (d) Total liability for quarter.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Signature: Thomas Sathel, VP, Date: 4/24/00

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA (MINNEAPOLIS)		PROOF OF CLAIM  RECEIVED APR 10 11 14 AM '01 U.S. BANKRUPTCY COURT DISTRICT OF MINNESOTA THIS SPACE IS FOR COURT USE ONLY
Name of Debtor Thomas Richard Sather	Case Number 00-43027	
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): Minnesota Department of Revenue Name and Address where notices should be sent: MN Dept. of Revenue 230 Bankruptcy Section P.O. Box 64451 St. Paul, MN 55164 Telephone Number:	<input type="checkbox"/> 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. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor: SSN: 472-66-6410	Check here if <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(2) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: 7/1/99 thru 6/30/00	3. If court judgment, date obtained: N/A	
4. Total Amount of Claim at Time Case Filed: \$ 4,683.67 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	6. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ 4,683.67 Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,300),* earned within 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(4). <input type="checkbox"/> Up to \$1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S. C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 4/10/01	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): Thomas H. Olive, Attorney for Debtor 	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§152 and 3571.		

Thomas Richard Sather
Minn. State. §270.101 Liability
for withholding/trust taxes
for Metro Converting, Inc.
STIN: 3209656

MINNESOTA

<u>PERIOD</u>	<u>AMOUNT</u>
7/1/99 to 9/30/99	\$ 827.75
10/1/99 to 12/30/99	\$ 2,058.10
1/1/00 to 3/31/00	\$ 1,354.80
4/1/00 to 6/30/00	<u>\$ 443.02</u>
TOTAL -	\$ 4,683.67

MINNESOTA Department of Revenue

Quarterly Withholding Tax Return MW-1

Fill in the information below.

Quarter ending 9-30-99

Due date 10-31-99 Minnesota tax ID number 3209656

Company name Metro Converting, Inc.

I declare that this return is correct and complete to the best of my knowledge and belief. I know that I owe the amount of tax I have listed on this form, and I give up my right to contest any court order requiring me to pay this amount.

Signature _____ Phone _____

Title _____ Date _____

Mail to: MN Dept. of Revenue, Mail Station 1185, St. Paul, MN 55146-1185

1	Wages paid during quarter <u>28,671.50</u>	2	Number of employees during quarter <u>6</u>
3	Total Minnesota income tax withheld during the quarter (from line 13, col. B, on back)	3	<u>827.75</u>
4	Tax liabilities understated or overstated for previous quarter(s) (read instructions, attach explanation)	4	<u>0.00</u>
5	Total Minnesota tax due this quarter (add lines 3 and 4)	5	<u>827.75</u>
6	Fill in total deposits from line 13, col. C, on back	6	<u>0.00</u>
7	Tax due or amount overpaid (subtract line 6 from line 5) If overpaid, check box for: <input type="checkbox"/> credit (claim on line 11 on back of next quarterly return) OR <input type="checkbox"/> refund	7	<u>827.75</u>
8	Penalty (read instructions)	8	
9	Interest (read instructions)	9	
10	Payment due (add lines 7, 8 and 9) Make check payable to MN Dept. of Revenue	10	<u>827.75</u>

004 00110001 99999999999993 1296 0000000000

Totally Computer
15
(October 12, 2000/11)

14

Month	Amount	Overpaid
9/3	64.78	
9/10	63.13	
9/17	64.68	
9/24	70.89	
Total	263.48	0.00

13

Month	Amount	Overpaid
8/6	57.75	
8/13	56.24	
8/20	64.26	
8/26	51.41	
Total	237.66	0.00

12

Month	Amount	Overpaid
7/3	20.15	
7/9	7.85	
7/10	78.43	
7/17	75.06	
7/23	11.54	
7/24	38.06	
7/25	18.00	
7/30	77.52	
Total	326.61	0.00

11

A	B	C	D
Pay date	Amount withheld	Amount deposited	Dep. date
7/3	20.15		
7/9	7.85		
7/10	78.43		
7/17	75.06		
7/23	11.54		
7/24	38.06		
7/25	18.00		
7/30	77.52		
Total	326.61	0.00	

MINNESOTA Department of Revenue

Year-End Withholding Return/Reconciliation

For quarterly filers only

Minnesota tax ID number 3209656 Federal ID number 41-1877364

Employer ID numbers used during the year

--	--	--

Metro Converting, Inc.
 6502 Shingle Creek Parkway
 Brooklyn Center, MN 55430

I declare that this return is correct and complete to the best of my knowledge and belief. I know I owe the amount stated on this form, and I give up my right to contest any court order requiring me to pay this amount.

Signature _____ Phone _____ Date _____

Mail to: MN Dept. of Revenue, Mail Station 1176, St. Paul, MN 55146-1176
 or file over the Internet at www.taxes.state.mn.us

1	Wages paid during the year	160,815.22	MW-6
2	Number of employees	12	
3	Total Minnesota tax withheld (from W-2s and 1099s)	5710.85	
4	Tax liability from line 5 of your MW-1s	1445.00	
	a. Quarter ended March 31	1380.00	
	b. Quarter ended June 30	827.75	
	c. Quarter ended Sept. 30		
	Subtotal (add lines 4a, b and c)	3652.75	
5	Subtract line 4 from line 3	2058.10	
6	Total deposits from line 15B on back	0.00	
7	Subtract line 6 from line 5. If less than zero, write amount in brackets, and check one (no refunds less than \$1):	2058.10	
	<input type="checkbox"/> credit (claim on line 11 of next return) OR <input type="checkbox"/> refund		
8	Penalty (see instruction booklet)		
9	Interest (see instruction booklet)		
10	Amount due (add lines 7, 8 and 9)	2058.10	

Make check payable to MN Dept. of Revenue. Fill in the check amount in the boxes below.

AMOUNT PAID
 (Use black ink)

004 17 00320965611009 1200 0001

MINNESOTA Department of Revenue
Quarterly Withholding Tax Return

Quarter ending 3-31-00 Minnesota tax ID number 3209656
 Due date 4-31-00

KEEP FOR YOUR RECORDS

I declare that this return is correct and complete to the best of my knowledge and belief. I know I owe the tax listed on this form, and I give up my right to contest any court order requiring me to pay this amount.

Signature _____ Phone _____ Title _____ Date _____
TAXPAYER'S COPY DO NOT REMOVE FROM BOOK

Mail to: MN Dept. of Revenue, P.O. Box 64439, St. Paul, MN 55164-0439

Use black ink or type.

- | | | | |
|----|---|----|-----------|
| 1 | Wages paid during the quarter | 1 | 37,245.88 |
| 2 | Number of employees during the quarter | 2 | 5 |
| 3 | Total Minnesota income tax withheld during the quarter (from line 15, col. A, on back) | 3 | 1354.80 |
| 4 | Tax liabilities understated or overstated for previous quarter(s) (see instruction booklet, attach explanation) | 4 | 0.00 |
| 5 | Total Minnesota tax due this quarter (add lines 3 and 4) | 5 | 1354.80 |
| 6 | Fill in total deposits from line 15, col. B, on back | 6 | 0.00 |
| 7 | Subtract line 6 from line 5. If less than zero, write amount in brackets and check box for:
<input type="checkbox"/> credit (claim on line 11 of next return) OR
<input type="checkbox"/> refund (no refunds less than \$1) | 7 | 1354.80 |
| 8 | Penalty (see instruction booklet) | 8 | . |
| 9 | Interest (see instruction booklet) | 9 | . |
| 10 | Payment due (add lines 7, 8 and 9)
Make check payable to MN Dept. of Revenue. | 10 | 1354.80 |

MW-1

Fill in the check amount in the boxes below.

1 3 5 4 8 0

AMOUNT PAID

004 10 00320965611009 0001

MINNESOTA *Working Copy* Department of Revenue
Quarterly Withholding Tax Return

Quarter ending **JUN 30 2000** Minnesota tax ID number **3209656**
 Due date **JUL 31 2000**

KEEP FOR YOUR RECORDS

I declare that this return is correct and complete to the best of my knowledge and belief. I know I owe the tax listed on this form, and I give up my right to contest any court order requiring me to pay this amount.

Signature _____ Phone _____ Title _____ Date _____
TAXPAYER'S COPY DO NOT REMOVE FROM BOOK

Mail to: MN Dept. of Revenue, P.O. Box 64439, St. Paul, MN 55164-0439
 or file over the Internet at www.taxes.state.mn.us

MW-1

Use black ink or type.

- 1 Wages paid during the quarter **1** 18,720.00
- 2 Number of employees during the quarter **2** _____
- 3 Total Minnesota income tax withheld during the quarter (from line 15, col. A, on back) **3** 443.02
- 4 Tax liabilities understated or overstated for previous quarter(s) (see instruction booklet, attach explanation) **4** _____
- 5 Total Minnesota tax due this quarter (add lines 3 and 4) **5** 443.02
- 6 Fill in total deposits from line 15, col. B, on back **6** _____
- 7 Subtract line 6 from line 5. If less than zero, write amount in brackets and check box for:
 credit (claim on line 11 of next return) OR **7** 443.02
 refund (no refunds less than \$1)
- 8 Penalty (see instruction booklet) **8** _____
- 9 Interest (see instruction booklet) **9** _____
- 10 Payment due (add lines 7, 8 and 9) **10** 443.02
 Make check payable to MN Dept. of Revenue. Fill in the check amount in the boxes below.

AMOUNT PAID

004 10 00320965611009 0600 0001

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Chapter 7

Thomas Richard Sather,

BKY. No. 00-43027-NCD

Debtor(s)

UNSWORN CERTIFICATE OF SERVICE

I, Sarah L. Fortin, declare under penalty of perjury that on August 13, 2004, I mailed copies of the attached **Notice of Hearing and Verified Motion Regarding Objections to Allowance of Claims and proposed Order** by first class mail postage prepaid to each entity named below at the address stated below for each entity:

THOMAS RICHARD SATHER 9680 CNTY RD 43 CHASKA, MN 55318	THOMAS H OLIVE OLIVE TABER & OWENS 5270 W 84TH ST STE 300 BLOOMINGTON, MN 55437
U.S. TRUSTEE 1015 U.S. COURTHOUSE 300 SOUTH 4 TH STREET MINNEAPOLIS, MN 55415	PAPER EXPRESS (CLAIM NO. 1) ATTN: OFFICER OR MANAGING AGENT 120 E MILL STREET, SUITE 303 AKRON, OH 44308
INTERNAL REVENUE SERVICE (CLAIM NO. 4) ATTN: OFFICER OR MANAGING AGENT DISTRICT DIRECTOR 316 NORTH ROBERT STREET ST. PAUL, MN 55101	INTERNAL REVENUE SERVICE (CLAIM NO. 4) ATTN: GARY E. SWENSON, SPECIAL PROCEDURES ADVISOR STOP 5700 316 NORTH ROBERT STREET ST. PAUL, MN 55101
MN DEPT OF REVENUE (CLAIM NO. 5) ATTN: OFFICER OR MANAGING AGENT 230 BANKRUTPCY SECTION P O BOX 64451 ST. PAUL, MN 55164	MN DEPT OF REVENUE (CLAIM NO. 5) ATTN: BRUCE W. VAIL, REVENUE COLLECTION OFFICER COLLECTION ENFORCEMENT UNIT 551 BKY SECTION P.O. BOX 64447 ST. PAUL, MN 55164-0447

Executed on: August 13, 2004

/e/ Sarah L. Fortin
Sarah L. Fortin, Legal Secretary
Lapp, Libra, Thomson, Stoebner &
Pusch, Chartered
120 South Sixth Street, Suite 2500
Minneapolis, MN 55402
612/338-5815

Y:\DOC\01\010014\claim obj unsworn.doc

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

BKY Case No. 00-43027-NCD

Chapter 7 Case

Thomas Richard Sather,

ORDER REGARDING CLAIMS

Debtor.

At Minneapolis, Minnesota this 22nd day of September, 2004.

This matter came on for hearing before the undersigned Bankruptcy Judge on the 22nd day of September, 2004, on the Trustee's objection to allowance of claims. Appearances, if any, were as noted in the record.

Upon the Motion of the Trustee, and the documents of record herein, and the Court being fully advised in the premises,

IT IS HEREBY ORDERED:

1. Claim Nos. 1, 4, and 5 are disallowed.

Dated: _____, 2004

Nancy C. Dreher
United States Bankruptcy Judge