

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE  
WESTERN DISTRICT OF WISCONSIN

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In the Matter of

ROGER LEE HELDT and  
BONITA JOAN HELDT

Debtors.

FILED	IN BANKRUPTCY
MAR 17 1981	No. 79-01433
CLERK	
U.S. BANKRUPTCY COURT	

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ORDER DETERMINING UNITED STATES OF AMERICA  
TO BE A GENERAL UNSECURED CREDITOR

The United States of America having petitioned the Court to determine that its claim filed in the above proceeding on March 14, 1980, should be allowed as a general unsecured claim rather than a secured claim; and the Trustee having filed a response thereto requesting dismissal of said petition; and the parties having stipulated to submit the matter to the Court upon the record without any evidence; and the United States of America, by the U. S. Attorney for the Western District of Wisconsin, having submitted a memorandum as to its position; and the Trustee not having filed anything additional to said response; and the Court having duly considered the record, the memorandum, and the arguments of counsel, and being fully advised in the premises, FINDS:

1. That the allegations of the petition of the claimant are proven and true.
2. That the United States of America should be treated as a general unsecured creditor in said proceeding.

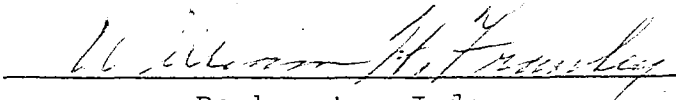
CONCLUSIONS OF LAW

That an order be entered determining the United States of America to be a general unsecured creditor in said proceeding.

O R D E R

NOW, THEREFORE, IT IS ORDERED: That the claim of the United States of America, being Claim #15, filed on the 14th day of March, 1980, be and the same is hereby determined to be a general unsecured claim rather than a secured claim as referred to on its face.

Dated: March 17, 1981.

  
Bankruptcy Judge