		ED STATES BAN FOR THE DISTRICT OF			
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In	the Matter of		IN	BANKR	UPTCY
	KURTZ-JOHNSON FORD	Debtor			0-00874 Vol. hapter ll
	KURTZ-JOHNSON FORD				
	vs.	Plaintiff			NO. 80-0 86 ED
	WISCONSIN DEPARTMENT OF REVENUE				JAN 30 1981
		Defendant.			CLERK U.S. BANKRUPTCY COURT

1/30/81

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER

At Eau Claire, in said district, this 30th day of January, 1981.

The debtor above named, having duly filed a complaint in the above entitled matter on the 4th day of November, 1980, praying for a temporary restraining order and injunction restraining said defendant from revoking plaintiff's seller's permit, and in the alternative, for a mandatory temporary restraining order and injunction requiring the defendant to reinstate said seller's permit if it is revoked; and in addition, restraining the defendant from collecting taxes which may become due and owing before the plaintiff's Chapter 11 plan is completed or dismissed; and the matter having been duly set for hearing before the Court; and the debtor appearing by Van Metre, Hanson, Clarke & Schnitzler, by Mr. Meyer; and the defendant, Wisconsin Department of Revenue, appearing by Mr. Leroy J. Hagemann; and the defendant having orally objected to the granting of said temporary restraining orders and injunctions; and the Court having heard the arguments of counsel and having directed brief to be filed; and plaintiff having filed its memorandum brief in support thereof,

and defendant having filed its brief in opposition thereto; and the plaintiff having been granted five days as of December 19, 1980, in which to file a reply brief; and no further briefs having been filed with the Court; and the Court having duly considered all of the record, arguments and briefs of counsel, and being fully advised in the premises, FINDS:

1. That the necessary grounds for granting a temporary injunction have not been proven or established.

CONCLUSIONS OF LAW

That an order be entered dismissing plaintiff's complaint without costs to either party.

$\underline{O} \quad \underline{R} \quad \underline{D} \quad \underline{E} \quad \underline{R}$

NOW, THEREFORE, IT IS ORDERED: That the plaintiff's complaint in the above entitled action be and the same is dismissed without costs to either party.

BY THE COURT:

William H. Frawley Bankruptcy Judge