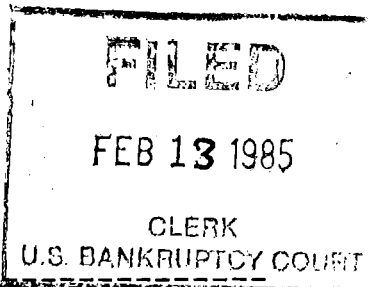


UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN



In re:

Case Number:

GLENN L. ADDIS,
f/d/b/a Cavalier Inn,
f/d/b/a D-Rae's,
f/d/b/a J. P.'s Restaurant &
Lounge and Cavalier Wine &
Roses, Inc., a Wisconsin Corp.,

LF11-84-00813

Debtor.

FINDINGS OF FACT, CONCLUSIONS OF LAW
AND
ORDER DISALLOWING CLAIM

Glenn L. Addis, by McArdle, Hoffman & McArdle, having filed an objection to allowance of claim; and a hearing having been held; and the Debtor appearing by Attorney Melvyn L. Hoffman; and Burroughs Corporation appearing by Attorney Maureen L. Kinney (Attorney Galen W. Pittman on brief); and briefs having been filed; the Court, being fully advised in the premises, FINDS THAT:

1. In May of 1980, Walts, Inc., which was wholly-owned by Glenn L. Addis, entered into a contract to purchase certain items of computer equipment from Burroughs Corporation.

2. In March of 1981, the contract was modified to provide for installment payments.

3. Later in 1981, the principal asset of Walts, Inc., was sold and, apparently, the Burroughs equipment was transferred to

Addis Enterprises, Inc., another corporation wholly-owned by Mr. Addis.

4. At about the same time, Burroughs began to bill Addis Enterprises for the Walt's obligation.

5. Mr. Addis presented evidence that the change was the result of an oral agreement that Addis Enterprises would assume Walt's liability. Burroughs presented evidence to show that the change was only "administrative", i.e., reflecting a change of address request.

6. The Court finds that Mr. Addis' testimony provided the more credible explanation for the billing change and that, after 1981, Burroughs looked solely to Addis Enterprises for satisfaction of its debt.

7. In May of 1982, Walt's, Inc., was dissolved (under the name "GLA Enterprises, Inc.") and remaining assets were distributed to Mr. Addis.

8. On April 27, 1984, Mr. Addis filed for relief under Chapter 11 of the Bankruptcy Code.

9. Burroughs has filed a claim against the above captioned bankruptcy estate based upon the transactions set forth above.

CONCLUSIONS OF LAW

1. Burroughs is not a creditor of the above captioned estate. See 11 U.S.C. sec. 101(9) ("creditor" defined).

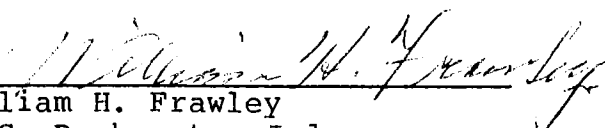
2. Burroughs' claim can not be allowed. 11 U.S.C. sec. 502(b)(1).

ORDER

IT IS ORDERED THAT the claim filed in this proceeding by Burroughs Corporation be, and the same hereby is, DISALLOWED.

Dated: February 13, 1985.

BY THE COURT:



William H. Frawley
U. S. Bankruptcy Judge

cc: Attorney Melvyn L. Hoffman (McArdle, Hoffman & McArdle)
Attorney Maureen L. Kinney (Johns, Flaherty & Gillette, S.C.)
Attorney Galen W. Pittman)