

SO ORDERED: June 23, 2021.



James M. Carr
James M. Carr
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN RE:)
)
DANIEL WEBSTER COLLEGE, INC.,) Case No. 16-07209-JMC-7A
)
Debtor.)

**ORDER SUSTAINING TRUSTEE’S 4TH OMNIBUS
OBJECTION TO CLAIMS PURSUANT TO BANKRUPTCY RULE 3007(d)(5)**

This matter is before the Court on the *Trustee’s 4th Omnibus Objection to Claims Pursuant to Bankruptcy Rule 3007(d)(5) and Notice of Response Deadline* (the “4th Omnibus Objection to Claims”) [Doc 68], filed by Deborah J. Caruso, the chapter 7 trustee in this case (the “Trustee”). Pursuant to Rule 3007(d)(5) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Trustee objected to Claim Nos. 374 and 511 filed by the California Franchise Tax Board (the “Tax Board”) on the grounds that the claims have been partially or fully satisfied during the case in accordance with the Bankruptcy Code, applicable rules, or court order.

The Court, having considered the 4th Omnibus Objection to Claims and convened a hearing on June 23, 2021, and being otherwise duly advised in the premises, determines that the 4th Omnibus Objection to Claims should be, and hereby is, SUSTAINED. Accordingly,

IT IS THEREFORE ORDERED as follows:

1. The 4th Omnibus Objection to Claims is SUSTAINED.
2. Claim No. 374 filed by the Tax Board is hereby allowed as a priority claim, pursuant to 11 U.S.C. § 507(a)(8), in the amount of \$823.54, and that all remaining asserted amounts be disallowed in full in accordance with Bankruptcy Rule 3007(d)(5), on the grounds that such claim was partially satisfied during the case in accordance with the Bankruptcy Code, applicable rules, or court order.
3. Claim No. 511 filed by the Tax Board is hereby disallowed in full in accordance with Bankruptcy Rule 3007(d)(5), on the grounds that such claim was fully satisfied during the case in accordance with the Bankruptcy Code, applicable rules, or a court order. The Trustee is hereby authorized to update the claims register accordingly.
4. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

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