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NOV 16 1997
CLERK OF DISTRICT COURT
IDAHO

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF IDAHO

In Re:)
AUTOMATED STRUCTURES, INC.,) Case No. 96-03201
Debtor.) RESPONSE TO OBJECTION
TO PROOF OF CLAIM
)
)

COMES NOW, LIBERTY NORTHWEST INSURANCE COMPANY, by and through its attorney of record, and hereby Responds to the Objection to Proof of Claim filed by the Trustee, Bernie R. Rakozy. Liberty Northwest Insurance Company asserts that it is entitled to a priority claim under the terms of 11 U.S.C. § 507(a)(4). The amount of its Proofs of Claim are for workers compensation insurance incurred within 180 days of the Debtor's Bankruptcy filing. Under the case of Employers Insurance of Wausau v. Plaid Pantries, Inc., 10 F.3d 605 (9th Cir. 1993), workers compensation insurance is a "employee benefit plan" under 11 U.S.C. § 507(a)(4), which entitles Liberty Northwest Insurance Company to a fourth level priority payment from the bankruptcy estate for contributions to an employee benefit plan.

DATED THIS 13 day of November, 1997.

RINGERT CLARK CHARTERED

Laura E. Burri
Laura E. Burri
Attorneys for Plaintiff

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of the foregoing document was mailed,
postage prepaid, to the following on this 13 day of November, 1997.

Bernie R. Rakozy
P.O. Box 1738
Boise, ID 83701

Tom Johnson
Liberty Northwest Insurance Company
P.O. Box 4400
Portland, OR 97208

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