

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

In re

JACOBI BROS., INC.

Case No. 89-12253 K

Debtor

There being some support in the record for the Labor Department's assertions that it did not receive timely notice of the case, and

The claims in question having been filed in time to participate in distribution, it is

ORDERED, that the objections to the claims are overruled. Claim 99 is allowed as filed. Claim 100 is allowed as a Chapter 11 expense.

Dated: Buffalo, New York
August 27, 1992

/S/ MICHAEL J. KAPLAN

U.S.B.J.