United States Bankruptcy Court
Northern District of Illinois
Eastern Division

Transmittal Sheet for Opinions

Will this opinion be published? No

Bankruptcy Caption:

Bankruptcy No. 95 B 20173

Adversary Caption: In re Intrastate Electrical Services, Inc.

Adversary No. 98 A 01926
98 A 01923
98 A 01925

Date of Issuance: September 8, 2000

Judge: Susan Pierson Sonderby

Appearance of Counsel:

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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	
	)	Chapter 11
INTRASTATE ELECTRICAL	)	No. 95 B 20173
SERVICES, INC.,	)	
	)	
Debtor.	)	Honorable Susan Pierson Sonderby
	)	
	)	
THE OFFICIAL UNSECURED CREDITORS	)	
COMMITTEE OF INTRASTATE ELECTRICAL	)	
SERVICES, INC.,	)	Adv. No. 98 A 1923
	)	
Plaintiff,	)	
E.	)	
	)	
INTRASTATE SHEET METAL, INC.,	)	
	)	
Defendant.	)	
	)	
	)	
THE OFFICIAL UNSECURED CREDITORS	)	
COMMITTEE OF INTRASTATE ELECTRICAL	)	
SERVICES, INC.,	)	Adv. No. 98 A 1925
	)	
Plaintiff,	)	
E.	)	
	)	
INTRASTATE MILLWRIGHT	)	
SERVICES, INC.,	)	
	)	
Defendant.	)	
	)	

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

THE OFFICIAL UNSECURED CREDITORS COMMITTEE OF INTRASTATE ELECTRICAL SERVICES, INC.,	)	Adv. No. 98 A 1926
Plaintiff,	)	
E.	)	
INTRASTATE PIPING & CONTROLS, INC.	)	
Defendant.	)	

MEMORANDUM OPINION

The Official Unsecured Creditors' Committee (the "Committee") of Debtor Intrastate Electrical Services, Inc. (the "Debtor") brought three adversary proceedings in which it seeks to recover transfers made by the Debtor in repayment of intercompany loans. All three causes of action arise under § 547(b) of the Bankruptcy Code, 11 U.S.C. § 101 et seq. ("Code").[1] The Committee presently moves for summary judgment in each adversary proceeding. For the reasons set forth below, the Committee's motions are granted.

BACKGROUND

The Debtor and each of the Defendants are corporations operated by John Nastav ("Nastav"). In his capacity as president of each corporation, Nastav made all of the lending and borrowing decisions with respect to the loans at issue in these adversary proceedings. Because the stock of all four companies

[1] Hereafter, all references to statute are to the Code.

is owned by Nastav, his wife and their children, Defendants are "affiliates" of the Debtor within the meaning of Code § 101(2)(B).

Each of the four affiliates is engaged in some aspect of construction contracting or subcontracting. As reflected in their names, the Debtor is an electrical contractor; Defendant, Intrastate Sheet Metal, Inc. ("Sheet Metal") installs heavy duct work in commercial and industrial facilities; Defendant, Intrastate Millwright Services, Inc. ("Millwright") installs heavy machinery, conveyors and packaging equipment; and Defendant, Intrastate Piping and Controls, Inc. ("Piping") installs heating and cooling piping. According to Nastav, the underlying concept is that the affiliates provide "one-stop shopping" in a variety of trades.

Per Nastav's testimony, one of the problems in the subcontracting industry is that clients typically pay contractors and subcontractors very slowly. Delays in payment create cash flow problems for companies like Defendants, which must meet ongoing costs such as payroll and union expenses. Faced with that problem, the Debtor and Defendants developed a practice of borrowing from one another so as to pay creditors while awaiting the receipt of monies from construction projects. The intercompany loans in question were generally short-term no-interest loans. Normally, promissory notes were not drafted to evidence the loans, and frequently there were no corporate resolutions authorizing the borrowings. One of the reasons for the intercompany borrowings was to avoid the formal loan application process that third party lending institutions require.

In or about February 1995, the Debtor entered into a performance contract with Rhone-Poulenc, a general contractor. According to the Debtor, it had to make substantial cash outlays to fund the Rhone-Poulenc project, only to see those expenditures go uncompensated when Rhone-Poulenc breached the contract. The Debtor contends that Rhone-Poulenc's breach of contract was the precipitating factor behind its decision to file a petition for relief under Chapter 11 on September 27, 1995.

During the months that preceded the Debtor's bankruptcy filing, Defendants made numerous loans to the Debtor, many of which were repaid. In these adversary proceedings, the Committee seeks to recover the following transfers: (1) a June 21, 1995 transfer of $70,000 to Sheet Metal, in repayment of

a loan of June 14, 1995; (2) an August 10, 1995 transfer of $115,000 to Millwright, in repayment of loans of August 8 and August 9, 1995; (3) a September 20, 1995 transfer of $90,000 to Piping, in repayment of a loan of June 14, 1995. The loan from Piping was repaid on the same day that the Debtor's shareholders and Board of Directors authorized the corporation to retain counsel for the purpose of filing a bankruptcy petition.

The loans from Millwright and Piping are evidenced by promissory notes bearing interest at eight percent per annum, but the loan from Sheet Metal is not evidenced by a note. Defendants acknowledge that other intercompany loans made during 1995 were not documented, and they state that interest was waived with respect to the loans from Millwright and Piping. A corporate resolution authorized the borrowing from Millwright, but not the other two loans at issue here.

It is undisputed that all the requirements of Code § 547(b)[2] are met with respect to the transfers described above. Also, since Defendants are "insiders," a one-year recovery period applies. The

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[2] Code § 547(b) provides that unless an exception under § 547(c) applies, "the trustee may avoid any transfer of an interest of the debtor in property–

> (1) to or for the benefit of a creditor;
> (2) for or on account of an antecedent debt owed by the debtor before such transfer was made;
> (3) made while the debtor was insolvent;
> (4) made–
> (A) on or within 90 days before the date of the filing of the petition, or
> (B) between ninety days and one year before the date of the filing of the petition, if such creditor at the time of such transfer was an insider; and
> (5) that enables such creditor to receive more than such creditor would receive if–
> (A) the case were a case under chapter 7 of this title;
> (B) the transfer had not been made; and
> (C) such creditor received payment of such debt to the extent provided by the provisions of this title.

11 U.S.C. § 547(b).

Committee also agrees that Millwright and Piping may assert "new value" defenses under Code 547(c)(4)[3] on account of additional transfers of funds to the Debtor after earlier loans had been repaid. Any recovery against Millwright will therefore be reduced by $22,672.51, on account of a loan of September 11, 1995. Similarly, any recovery from Piping will be reduced by $18,000, on account of a loan of September 27, 1995.

The principal issue on these motions for summary judgment is whether, as a matter of law and undisputed fact, Defendants may rely on the defense under Code 547(c)(2) that the loan repayments were made in the ordinary course of business.

DISCUSSION

Subsection (c) of Code 547 excludes certain specified transfers from a trustee's avoiding powers[4] even though those transfers literally fall within the definition of a preference. Courtney v. Octopi. Inc. (In re Colonial Discount Corp.), 807 F.2d 594, 597 (7th Cir. 1086), cert. denied, 481 U.S. 1029, 107 S.Ct.

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[3] Code § 547(c) provides that "[t]he trustee may not avoid under this section a transfer–

(1) to or for the benefit of the creditor, to the extent that, after such transfer, such creditor gave new value to or for the benefit of the debtor--
(A) not secured by an otherwise unavoidable security interest; and
(B) on account of which new value the debtor did not make an otherwise unavoidable transfer to or for the benefit of such creditor.

11 U.S.C. § 547(c).

[4] As a debtor in possession, the Debtor has the authority to prosecute causes of action under Code § 547(b). See 11 U.S.C. § 1107(a). Under 6.04 of the Debtor's confirmed plan of reorganization, the Committee has the authority to prosecute on behalf of the Debtor and its creditors any of the Debtor's causes of action under Code §§ 510, 544, 547, 548, 549, 550 or 553 that were not initiated by the Debtor before the effective date of the plan.

1954 (1987). Where, as here, a defendant relies on the exception under 547(c)(2),[5] it must establish that a challenged transfer was (1) in payment of a debt incurred in the ordinary course of business; (2)made in the ordinary course of business of both the debtor and the transferee; and (3) made according to ordinary business terms. Id. Many decisions describe these requirements as comprising a two-pronged test that includes a subjective inquiry under § 547(c)(2)(A)-(B) as to whether the transaction was ordinary as between the parties, and an objective inquiry under § 547(c)(2)(C) as to whether the transaction was ordinary in the industry examined as a whole. See, e.g., In re Midway Airlines, Inc., 69 F.3d 792, 797 (7th Cir. 1995); Anderson v. Bank of the West (In re Weilert R.V., Inc.), 245 B.R. 377, 382 (Bankr. C.D. Cal. 2000); Grigsby v. Carmell (In re Apex Automotive Warehouse, L.P.), 238 B.R. 758, 775 (Bankr. N.D. Ill. 1999). Each requirement must be proved separately. Grigsby v. Purolator Products Air Filtration Co. (In re Apex Automotive Warehouse, L.P.), 245 B.R. 543, 548-49 (Bankr. N.D. Ill. 2000).

To support their defense under § 547(c)(2), Defendants would compare the facts here to those in a Sixth Circuit case involving a loan repayment to a debtor's affiliate. Waldschmidt v. Ranier (In re Fulghum Construction Corp.), 872 F.2d 739 (6th Cir. 1989). As here, the debtor in Fulghum Construction was engaged in the construction business. However, the affiliate in Fulghum Construction acted as a financial advisor to a number of affiliated construction companies, and it apparently did not offer construction services to the public. Both the Bankruptcy Court and the District Court ruled against the affiliate on its ordinary course of business defense, limiting protected transfers to those offset by subsequent

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[5] Under § 547(c)(2), "[t]he trustee may not avoid under this section a transfer–

(2) to the extent that such transfer was–
(A) in payment of a debt incurred by the debtor in the ordinary course of business or financial affairs of the debtor and the transferee;
(B) made in the ordinary course of business or financial affairs of the debtor and the transferee; and
(C) made according to ordinary business terms.

11 U.S.C. § 547(c)(2).

new value. Finding that the ordinary course of business defense did not apply to transactions with the affiliate, the lower courts determined that the trustee could recover a transfer of $300,000 that had been only partially offset by new value in the amount of $102,568.00.

The Sixth Circuit reversed, based on its perception that the focus of inquiry under § 547(c)(2) is on an analysis of the business practices unique to the parties under consideration, rather than business practices prevailing in the parties' industries. Id. at 743. The Court of Appeals pointed out that it had considered only the parties' dealings with one another, without addressing industry practices under § 547(c)(2)(C). Id. at 743 n.5.[6] Factors in the decision included the regularity of advances and repayments between affiliated companies, and the fact that the repayment in question was made nearly two months before the debtor's bankruptcy filing. The Fulghum Construction panel emphasized that there was no evidence of unusual debt collection practices, and that there was no allegation that the repayment at issue had been made in bad faith. Id. At 744-45.

While analogizing to Fulghum Construction, Defendants have presented no evidence as to normal business practices in the "one-stop shopping" construction industry. The Committee observes that Nastav has stated in deposition testimony that a number of other area construction companies engage in lending with affiliates. However, Nastav admitted that he had no knowledge as to whether those companies engage in the practice of intercompany loans.

Summary judgment is to be granted "if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." Fed. R. Civ. P. 56 (c); Bellaver v. Quanex Corp., 200 F.3d 485, 491 (7th Cir. 2000). In considering the motion, the Court reviews the record in the light most favorable to the nonmoving party and it draws all reasonable inferences therefrom in the nonmovant's favor. Schneiker v. Fortis Ins. Co., 200 F.3d 1055, 1057 (7th Cir. 2000).

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6 The record apparently did contain come evidence that construction companies commonly used short-term financing to meet cash flow needs. Fulghum Construction, 872 F.2d at 743 n.5.

The task on a motion for summary judgment is to determine whether there is a genuine issue of material fact for trial. Anderson v. Liberty Lobby, Inc., 477 U.S. 242, 250, 106 S.Ct. 2505, 2511 (1986); Ortiz v. John O. Butler Co., 94 F.3d 1121, 1124 (7th Cir. 1996), cert. denied, 519 U.S. 1115, 117 S.Ct. 957 (1997); Waukesha Foundry, Inc. v. Industrial Engineering, Inc., 91 F.3d 1002, 1007 (7th Cir. 1996). On such a motion, it is not the court's function to resolve factual disputes or to weigh conflicting evidence. Id. If material facts are not in dispute, the sole question is whether the moving party is entitled to a judgment as a matter of law. ANR Advance Transp. Co. v. International Bhd. Of Teamsters, Local 710, 153 F.3d 774, 777 (7th Cir. 1998).

Where the nonmovant bears the burden of proof on an issue at trial, a party may procure an order of summary judgment in its favor by demonstrating that the nonmovant will be unable to produce any evidence at trial supporting an essential element of its claim. Logan v. Commercial Ins. Co., 96 F.3d 971, 979 (7th Cir. 1996) (citing Celotex Corp. v. Catrett, 477 U.S. 317, 323, 106 S.Ct. 2548, 2553 (1986)). To avoid summary judgment, the nonmovant must then supply evidence sufficient to allow a jury to render a verdict in its favor. Fisher v. Wayne Dalton Corp., 139 F.3d 1137, 1140 (7th Cir. 1998). Where, as in these proceedings, a plaintiff seeks summary judgment on an opponent's affirmative defense, it need only point out the defendant's inability to establish one element of the defense. Herndon v. Massachusetts General Life Ins. Co., 28 F. Supp. 2d 379, 382 (W.D. Va. 1998). Confronted with such a motion, the defendant must produce evidence which creates a triable issue of fact as to the availability of the defense. Id.

Defendants here have presented only evidence supporting their assertion that these transactions were ordinary as between themselves. They have presented no evidence supporting their contention that similar lending practices are ordinary within the industry. Instead, they suggest that because of factual similarity to Fulghum Construction, there are sufficient questions of fact to avoid summary judgment. As stated in the following paragraph, this Court disagrees.

The Seventh Circuit has made it clear that in order to curb abuse of the concept of preference, all

subsections of § 547(c)(2) must be separately met. Midway Airlines, 69 F.3d at 798. The objective test under § 547(c)(2)(C) alleviates concerns that although a creditor has testified that a transaction with a debtor was normal, the creditor has not actually procured an advantage for itself over other creditors. See In re Tolona Pizza Products Corp., 3 F.3d 1029, 1032-33 (7th Cir. 1993). "If the debtor and creditor dealt on terms that the creditor testifies were normal for them but that are wholly unknown in the industry, this casts some doubt on his (self-serving) testimony. Id. at 1032. Other circuit courts of appeal concur that the objective test under subsection (C) is an essential part of the analysis under § 547(c)(2). See Miller v. Florida Mining and Materials (In re A&W Assoc., Inc., 136 F.3d 1432, 1442-43 (11th Cir. 1998); Lawson v. Ford Motor Co. (In re Roblin Industries, Inc.), 78 F.3d 30, 43 (2d Cir. 1996); Advo-System, Inc. v. Maxway Corp., 37 F.3d 1044, 1048 (4th Cir. 1994); Fiber Lite Corp. v. Molded Acoustical Products, Inc. (In re Molded Acoustical Products, Inc.), 18 F.3d 217, 220 (3d Cir. 1994); Jones v. United Savings and Loan Ass'n, 9 F.3d 680, 684 (8th Cir. 1993); Logan v. Basic Distribution Corp. (In re Fred Hawes Organization, Inc.), 957 F.2d 239, 243-44 (6th Cir. 1992).[7] Because Defendants have failed to present any evidence with respect to the objective inquiry under § 547(c)(2)(C), the Committee is entitled to summary judgment on Defendants' ordinary course of business defense.

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[7] Even assuming Defendants had presented competent evidence that other "one-stop shopping" construction concerns engage in intercompany loans, it seems unlikely that the defense under Code § 547(c)(2) would be available.

The purpose of the exception under § 547(c)(2) is to protect ordinary trade credit transactions that are kept current. Steinberg v. SOCAP Int'l, Ltd. (In re Energy Cooperative, Inc.), 832 F.2d 997, 1004 (7th Cir. 1987). In the context of loan transactions, the inquiry looks to whether transactions were "normal financing relations." Clark v. Balcor Real Estate Finance, Inc. (In re Meridith Hoffman Partners), 12 F.3d 1549, 1553 (10th Cir.), cert. denied, 512 U.S. 1206, 114 S.Ct. 2677 (1994).

Looking to the facts here, neither the Debtor nor its affiliates are engaged in the financial services industry. Also, because intercompany loans were generally undocumented and typically bore no interest, none of the earmarks of normal commercial lending are present. Where, as here, an entity is not engaged in the business of lending money, at least one court has found that advances to affiliates do not arise in the ordinary course of business. Grigsby v. Carmel (In re Apex Automotive Warehouse, L.P.), 238 B.R. 758, 765 (Bankr. N.D. Ill. 1999).

Argument that the Committee Has Failed to Prove that an Unsecured Creditor Would Receive Less in a Chapter 7 Case.

Defendants have asserted five affirmative defenses in their pleadings. Two are statutory exceptions under §§ 547(c)(2) and (4), and one is a defense that Defendants are not "insiders" within the meaning of Code § 101(31). Defendants having conceded that they are "insiders," the latter defense is moot. While all issues under §§ 547(c)(2) and (4) would also appear to have been resolved, there remains the question whether Defendants would continue to raise their other two defenses.

In their response to the Committee's motions, the Defendants assert their fourth affirmative defenses that "[e]ven if the payments are preferential, they are only preferential to the extent that an unsecured creditor would receive less in a Chapter 7 Case." Essentially, this would seem to be a denial that the Committee can establish the fifth element of its cause of action under § 547(b). On the other hand, such a denial would seem to be in direct contradiction to Defendants' admissions in their statements of facts that if the Debtor were liquidated in a case under Chapter 7, and if Defendants had not received the transfers at issue here, Defendants would have received no distribution on their claims. See Sheet Metal Response to Rule 402(m) Statement, ¶ 20; Millwright Response, ¶24; Piping Response, ¶18.[8] At oral argument on March 21, 2000, counsel for Defendants also advised the Court that the parties agreed all elements of a preference had been established with respect to each transfer.

Although defenses such as lack of jurisdiction can be raised by preference defendants, it is well-established that the exceptions under § 547(c) are the exclusive substantive defenses to liability under § 547(b). Raleigh v. Mid American Nat'l Bank and Trust Co. (In re Stoecker), 131 B.R. 979, 983 (Bankr. N.D. Ill. 1991). See also Pulaski Highway Express, Inc. v. Central States Southeast and Southwest Areas Health and Welfare and Pension Funds (In re Pulaski Highway Express, Inc.), 41 B.R. 305, 310 n.9

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8 The same contradictions are present with respect to Defendants' third affirmative defenses that "[s]ome of the alleged preferential transfers were made while the Debtor was solvent." See Sheet Metal Response to Rule 402(m) Statement, ¶ 29; Millwright Response, ¶23; Piping Response, ¶17.

(Bankr. M.D. Tenn. 1984); McColley v. M. Fabrikant & Sons, Inc. (In re Candor Diamond Corp.), 26 B.R. 850, 851 (Bankr. S.D.N.Y. 1983). The rationale is that under rules of statutory construction, where Congress enumerates exceptions to a general prohibition, additional exceptions are not to be implied, absent a contrary legislative intent. Stoecker, 131 B.R. at 984 (citing Andrus v. Glover Constr. Co.), 446 U.S. 608, 616-17; 100 S.Ct. 1905, 1910-11 (1980)).

Because Defendants' fourth affirmative defenses are not among those enumerated under § 547(c), they will be stricken.

CONCLUSION

For the reasons set forth above, the Creditors' Committee's motions for summary judgment are granted with respect to Defendants' first affirmative defenses under § 547(c)(2) of the Bankruptcy Code. Defendants' fourth affirmative defenses will be stricken.

ENTERED:

Date: SEP 0 8 2000

SUSAN PIERSON SONDERBY
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	
	)	Chapter 11
INTRASTATE ELECTRICAL	)	No. 95 B 20173
SERVICES, INC.,	)	
	)	
Debtor.	)	Honorable Susan Pierson Sonderby
	)	
	)	
THE OFFICIAL UNSECURED CREDITORS	)	
COMMITTEE OF INTRASTATE ELECTRICAL	)	
SERVICES, INC.,	)	Adv. No. 98 A 1925
	)	
Plaintiff,	)	
E.	)	
	)	
INTRASTATE MILLWRIGHT	)	
SERVICES, INC.,	)	
	)	
Defendant.	)	
	)	

ORDER

For the reasons stated in this Court's memorandum opinion entered on this date, the Creditors' Committee's motion for summary for summary judgment is granted with respect to Defendant's first affirmative defense under § 547(c)(2) of the Bankruptcy Code. Defendant's fourth affirmative defense is stricken.

ENTERED:

Date:

SUSAN PIERSON SONDERBY
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	
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Debtor.	)	Honorable Susan Pierson Sonderby
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COMMITTEE OF INTRASTATE ELECTRICAL	)	
SERVICES, INC.,	)	Adv. No. 98 A 1923
	)	
Plaintiff,	)	
E.	)	
	)	
INTRASTATE SHEET METAL, INC.,	)	
	)	
Defendant.	)	
	)	

ORDER

For the reasons stated in this Court's memorandum opinion entered on this date, the Creditors' Committee's motion for summary judgment is granted with respect to Defendant's first affirmative defense under § 547(c)(2) of the Bankruptcy Code. Defendant's fourth affirmative defense is stricken.

ENTERED:

Date:

SUSAN PIERSON SONDERBY
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	
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THE OFFICIAL UNSECURED CREDITORS	)	
COMMITTEE OF INTRASTATE ELECTRICAL	)	
SERVICES, INC.,	)	Adv. No. 98 A 1926
	)	
Plaintiff,	)	
E.	)	
	)	
INTRASTATE PIPING & CONTROLS, INC.	)	
	)	
Defendant.	)	
	)	

ORDER

For the reasons stated in this Court's memorandum opinion entered on this date, the Creditors' Committee's motion for summary judgment is granted with respect to Defendant's first affirmative defense under § 547(c)(2) of the Bankruptcy Code. Defendant's fourth affirmative defense is stricken.

ENTERED:

Date:

_____

SUSAN PIERSON SONDERBY
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re: INTRASTATE ELECTRICAL SERVICES, INC., Debtor.	Chapter 11 No. 95 B 20173 Honorable Susan Pierson Sonderby
THE OFFICIAL UNSECURED CREDITORS COMMITTEE OF INTRASTATE ELECTRICAL SERVICES, INC., Plaintiff, v. INTRASTATE SHEET METAL, INC., Defendant.	Adv. No. 98 A 1923

CERTIFICATE OF SERVICE

I hereby certify that I caused to be mailed copies of the attached **MEMORANDUM OPINION** and **ORDER** to the persons listed on the attached service list this 8th day of September, 2000.

Georgia Dupeo
Secretary

AO 72A
(Rev. 8/82)

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	
	)	Chapter 11
INTRASTATE ELECTRICAL SERVICES, INC.,	)	No. 95 B 20173
	)	
Debtor.	)	Honorable Susan Pierson Sonderby
	)	
THE OFFICIAL UNSECURED CREDITORS COMMITTEE OF INTRASTATE ELECTRICAL SERVICES, INC.,	)	Adv. No. 98 A 1925
	)	
Plaintiff,	)	
v.	)	
	)	
INTRASTATE MILLWRIGHT SERVICES, INC.,	)	
	)	
Defendant.	)	

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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
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In re:	
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Debtor.	Honorable Susan Pierson Sonderby
THE OFFICIAL UNSECURED CREDITORS COMMITTEE OF INTRASTATE ELECTRICAL SERVICES, INC.,	Adv. No. 98 A 1926
Plaintiff, v.	
INTRASTATE PIPING & CONTROLS, INC.	
Defendant.	

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