

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: : Chapter 11
: :
EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
: :
: :
Reorganized Debtor. :

COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE’S RESPONSE IN OPPOSITION TO
DEBTOR’S NINETEENTH (SUBSTANTIVE) OMNIBUS CLAIMS OBJECTION

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Kathleen G. Kane, responds as follows in opposition to debtor’s nineteenth (substantive) omnibus claims objection:

1. The Commonwealth of Pennsylvania, Department of Revenue is a priority creditor of the debtor in the amount of \$36,225.29 for unpaid sales and employer withholding taxes.

2. The Commonwealth of Pennsylvania, Department of Revenue is a general unsecured creditor of the debtor in the amount of \$369.55 for unpaid sales and employer withholding taxes.

3. In its Nineteenth (Substantive) Omnibus Claims Objection, debtor claims that, “No liability exists on the books and records for the Sales, Use and Hotel Occupancy Tax. An appeal was filed by the Reorganized Debtors on 12/9/2014.”

4. Debtor previously failed to advise the undersigned counsel of any appeal of its sales tax assessments, presumably to the Department of Revenue’s Board of Appeals. That fact aside, the undersigned counsel knows of no decision by the Board of Appeals regarding any appeal of debtor’s sales tax assessments.

5. In its Nineteenth (Substantive) Omnibus Claims Objection, debtor claims that, “No liability exists on the books and records for the Employer Withholding Tax for the first quarter of 2002. This tax pre-dates the 2002 Bankruptcy.”

6. Although it is true that the first quarter of 2002 “predates” debtor’s filing for bankruptcy on April 15, 2002, it is currently unknown by the undersigned counsel when debtor in fact filed its first quarter of 2002 Pennsylvania employer withholding tax return.

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that this Court enter an order, overruling debtor’s objection to the Commonwealth’s proof of claim, no. 4026.

Respectfully submitted,
KATHLEEN G. KANE
ATTORNEY GENERAL

DATED: June 3, 2015

BY: /s/ Denise A. Kuhn
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CERTIFICATE OF SERVICE

I, Denise A. Kuhn, hereby certify that the Commonwealth of Pennsylvania, Department of Revenue's Response in Opposition to Debtor's Nineteenth (Substantive) Omnibus Claims Objection has been filed electronically on June 3, 2015, and is available for viewing and downloading from the Court's Electronic Case Filing System.

I further certify that I have this day served the foregoing document by first class mail, postage prepaid, on the following: Not Applicable.

KATHLEEN G. KANE
ATTORNEY GENERAL

BY: /s/ Denise A. Kuhn
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