

ORIGINAL

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

IN AND FOR NEW CASTLE COUNTY

IN THE MATTER OF)	
✓ GREAT ATLANTIC INSURANCE)	C.A. No. 10436
COMPANY IN LIQUIDATION)	

ORDER ALLOWING AGREED TAX CLAIM

The Receiver of Great Atlantic Insurance Company in Liquidation ("Great Atlantic") has moved the Court for an Order allowing an agreed tax claim against the estate pursuant to 18 Del. C. § 5917(d).

By Order to Show Cause dated May 25, 2000, the Court established June 8, 2000 as the deadline for filing objections to the Receiver's First Claim Recommendation Report. The Receiver has provided evidence that the Claimant's representatives were served by hand with a copy of the Order to Show Cause on May 26, 2000.

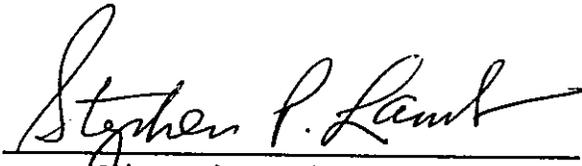
The Court has received no objection from the Claimant concerning the Receiver's recommendations as to the value and priority classification of its Claim.

RECEIVED IN CHANCERY
 DEPARTMENT OF STATE
 06/08/00 12:13:00

NOW, THEREFORE, this 20th day of June, 2000, IT IS HEREBY ORDERED that:

1. the tax claim of the United States Department of the Treasury, Internal Revenue Service is hereby allowed as a Tax Priority (Class 3) claim in the amount of \$4,162.48 in the above-captioned estate; and

2. there is no just reason for delay and, therefore, this Order is entered as a final judgment pursuant to Court of Chancery Rule 54(b).


Vice-Chancellor