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INDIANAPOLIS, INDIANA

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

UNITED STATES SECURITIES)
AND EXCHANGE COMMISSION,)

Plaintiff,)

KENNETH R. PAYNE,)
JOHANN M. SMITH,)
DANIEL G. DANKER, CONSTANCE)
BROOKS-KIEFER,)
HEARTLAND FINANCIAL SERVICES,)
INC., AND JMS INVESTMENT)
GROUP, LLC.)

Defendants.)

Civil Action No. IP00-1265-C -T/K

**ENTRY ALLOWING DEPARTMENT OF TRESURY/INTERNAL
REVENUE SERVICE CLAIM FOR THE AGREED AMOUNT**

This matter comes before the Court on the *Notice of Withdrawal of Objection to Department of Treasury/Internal Revenue Service Claim and Allowance for the Agreed Amount*. The Court, having considered the Receiver's recommendation, now finds that the Department of Treasury/Internal Revenue Service claim should be allowed in the agreed amount of \$187,454.27. It is therefore:

ORDERED: The Receiver is authorized to pay the claim of the Department of Treasury/Internal Revenue Service in the agreed amount of \$187,454.27.

Date: Oct 19, 2004

JOHN DANIEL TINDER

John Daniel Tinder,
Judge, U.S. District Court

Distribution
(see attached)

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