IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

THE REUBEN H. DONNELLEY CORPORATION, A Delaware Corporation,

Docket 386 Page 252

Plaintiff,

:

vs.

:

ORDER

DONNA KARNES, Tax Commissioner of the State of Nebraska; and STATE OF NEBRASKA, DEPARTMENT OF REVENUE,

Dept. of Justice FEB 14 1985

Defendants.

State of Nebraska

The above entitled matter came before the Court on January 30, 1985, for hearing on motion of plaintiff for default judgment and hearing on the special appearance of the defendants, Donna Karnes, Tax Commissioner of the State of Nebraska and State of Nebraska, Department of Revenue. Plaintiff appeared by its attorney, Peter C. Wegman. The defendants appeared by their attorney,

Assistant Attorney General L. Jay Bartel. Hearing was held on motion of plaintiff for default judgment, Exhibit 1 was received into evidence and the matter argued and submitted to the Court. The special appearance of the defendants was argued and submitted to the Court. The Court now being fully advised, finds and orders as follows:

The special appearance of the defendants should be and it is hereby overruled for the reason that said defendants have executed voluntary appearances filed herein on October 5, 1984.

The motion of plaintiff for default judgment should be and it is hereby sustained for the reason that the defendants have failed to answer or otherwise respond to the allegations set forth in plaintiff's petition within the time allowed by law, and plaintiff is entitled to a judgment for the relief prayed for in plaintiff's petition.

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that plaintiff's protest to defendants' notice of deficiency assessment was timely filed and that plaintiff is entitled to submit further evidence and argument to defendants in support of its protest and said plaintiff is entitled to an oral hearing on said protest. Each party to pay own costs.

DATED AND SIGNED this 13 1 day of February, 1985.

BY THE COURT

Bernard J. MeGinn

District Judge