



**New York State Department of
Taxation and Finance**

Collection and Civil Enforcement Division

Bankruptcy Section

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FILED
2010 FEB 17 AM 10:47

CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

February 11, 2010

Young Conaway Stargatt & Taylor, LLP
The Brandywine Bldg, 17th Floor
1000 N West Street
Wilmington, DE 19801

Re: Aventine Renewable Energy Holdings, Inc et al
ID # B 05-0569368
09-11214 *KG*
Fourth Omnibus Objection to Claims
3/18/2010

Dear Matthew B Lunn :

Please be advised that this Department does not oppose the relief requested in the above objection filed on 2/3/2010, due to the objection to claim

Sincerely,

Diane Hanley
Tax Compliance Representative I
(518) 457-3160