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UNITED STATES BANKRUPTCY COURT FORTHE EASTERN DISTRICT OF MISSOURI

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U.S. BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI

In re:

EMERALD PROCESSING, LLC.

Case No. 12-52061 Chapter 11

Debtor.

WITHDRAWAL OF PROOF OF CLAIM

The West Virginia State Tax Department, a creditor, hereby withdraws its Proof of Claim in this matter.

TYPE OF CLAIM: Priority

DATE OF CLAIM: 11/1/2012

CLAIM AMOUNT: **\$1,000.00**

CLAIM NUMBER: 364

WEST VIRGINIA STATE TAX DEPARTMENT

Chrissy E. Evans-Paralegal

West Virginia State Tax Department

P.O. Box 766

Charleston, WV 25323-0766

(304) 558-0738

Date: March 7, 2013