

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF IOWA**

IN THE MATTER OF:	)	Chapter 7
	)	
THOUSAND ADVENTURES, INC.	)	Case No. 97-03618
	)	
Debtor.	)	

**MOTION TO AUTHORIZE IRS DESTRUCTION OF RECORDS**

Eric W. Lam, in his sole capacity as Chapter 7 Trustee, through his undersigned counsel, for his Motion as above captioned respectfully states:

(1) Prior to the time that this bankruptcy case was filed, the Internal Revenue Service seized a large number of business records of Thousand Adventures and have, since that time, stored those records in their offices in Omaha, Nebraska.

(2) Throughout the pendency of the bankruptcy case the Internal Revenue Service has made those records available to various parties for inspection and copying at various times.

(3) The Trustee, through his counsel, believes he has inspected and copied all records in the possession of the Internal Revenue Service which have any relevance to the Trustee's obligations and duties in this case.

(4) All creditors and parties in the interest of the bankruptcy matters have had more an ample opportunity to request access to these records and to review them at the IRS offices in Omaha, Nebraska.

(5) The Internal Revenue Service has informed the Trustee that he must either accept deliver of these records or they will be destroyed.

(6) The Trustee is already in possession of voluminous business records of the debtor and is incurring storage costs on a on-going basis for the safe keeping

of those records. If the Trustee is required to accept and store additional records the costs will be greatly multiplied and the benefit to the estate will be negotiable. The IRS is prepared to destroy these records at no cost to the Bankruptcy Estate.

(7) If any creditor or party in interest objects to the destruction of these records, they should be allowed the opportunity to take possession of the records in lieu of their destruction.

(8) No creditor in part or party in interest will be prejudiced by authorizing the Trustee to submit to destruction of records by the Internal Revenue Service.

WHEREFORE, The Trustee respectfully requests that the Court, after Notice and Hearing, authorize the Trustee to inform the Internal Revenue Service that records may be destroyed in lieu of delivering such records to the Trustee. Trustee further respectfully requests that if there are objections to the destruction records, the Court overrule such objections but allow the objector the opportunity to take possession of the records. The Trustee further requests such additional relief as the Court may deem just and equitable under the circumstances.

RESPECTFULLY SUBMITTED.

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