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IT IS SO ORDERED.

Dated: December 30, 2004


Charles M. Caldwell
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re :
Gasel Transportation Lines, Inc., : Case No. 03-57447
Debtor. : Chapter 11 (Judge Caldwell)

**ORDER OF CONFIRMATION
OF THIRD AMENDED PLAN OF REORGANIZATION**

The Third Amended Plan of Reorganization of Gasel Transportation Lines, Inc., came before this court for hearing on Confirmation (the "Confirmation Hearing") after notice to all parties in interest.

The court having considered the acceptances and rejections of the Plan pursuant to LBR 3018-2(b), the Court's review of the Amended Plan, the evidence, the representations of counsel at the Confirmation Hearing, the record of ballots accepting or rejecting the Plan, the withdrawals of objection to Confirmation and the undisputed record at the Confirmation Hearing, hereby makes the following finding of facts and conclusions of law:

THIS COURT HEREBY FINDS, CONCLUDES AND THEREFORE ORDERS THAT:

1. The following requirements for confirmation set forth in 11 U.S.C. §1129(a) have been fully satisfied and the Plan shall be confirmed:
 - a. the Plan complies with the applicable provisions of the Bankruptcy code;
 - b. the proponent of the Plan has complied with the applicable provisions of the Bankruptcy Code;
 - c. the Plan has been proposed in good faith and not by any means forbidden by law;
 - d. notice of the time for filing objections to confirmation and the hearing on confirmation was given in accordance with FRBP 2002(b)(2), adequate notice and service of an opportunity to be heard on the Plan and all transactions proposed thereunder was given to all creditors, the form and scope of notice were appropriate under the circumstances, and all parties in interest had an adequate opportunity to appear and be heard at the hearing;
 - e. the procedure by which ballots for acceptance or rejection of the Plan were distributed and tabulated, were fair and were properly conducted;
 - f. the Plan does not unfairly discriminate and is fair and equitable with respect to any classes not accepting the Plan;
 - g. an impaired class of creditors has accepted the Plan by more than fifty percent (50%) in number and sixty-six and two-thirds percent (66-2/3%) in dollar amount of the ballot cast;
 - h. Confirmation of Plan is not likely to be followed by the liquidation of the property of the Debtor, or further financial reorganization of the Debtor;
 - i. all fees payable under Section 1930 of the Judicial Code, 28 U.S.C. 1930,

have been paid or will be paid as administrative expenses under the Plan.

- j. a copy of the Plan is attached as Exhibit A and all of the terms and provisions of the Plan are incorporated herein by this reference.
- k. the objection to Confirmation of Daimler Chrysler has been resolved by the Stipulation of the parties, a copy of which shall be served with this Order.
- l. the objection to Confirmation of the Internal Revenue Service has been resolved by the Stipulation of the parties that interest to be paid on the IRS Claim at 5% and the IRS Claim will be paid within six years of the date of assessment.
- m. the objection to Confirmation by State of Ohio Department of Taxation has been resolved by the Stipulation of the Parties that the interest to be paid on Ohio Taxation's Claim is 4% and that the claim of Taxation will be paid within six years of the date of assessment.
- n. the objection to Confirmation by the Ohio Bureau of Workers Compensation has been resolved by the Stipulation of the Parties that the interest to be paid on BWC's Claim is 5.0% and the BWC Claim will be paid within six years of the date of assessment.
- o. the objection of Peoplease has been resolved by the Stipulation of the parties that the Peoplease claim will be treated as a general unsecured claim in Class C under the Plan.
- p. The claim of CitiCapital shall be treated according to the Stipulation of the parties of December 15, 2004 (Doc. No. 293) and the Agreed Order entered on October 18, 2004 (Doc. No. 235), which Stipulation and

Agreed Order shall be served with this Order.

- q. The claims of WesBanco shall be treated according to the Agreement and Stipulation of the parties of December 10, 2004 (Doc. No. 276), which Stipulation shall be served with this Order.
 - r. The Stipulation of parties with The Waterford Commercial & Savings Bank of October 15, 2004 (Doc. No. 233) resolving treatment of its claim under the Plan.
2. Debtor has rejected the leases, executory contracts and unexpired leases to which the Debtor may be a party which are not specifically accepted in the Plan.
 3. Accordingly, the Plan shall be deemed modified as to any provision contained therein that may be inconsistent with the foregoing.

WHEREFORE for reasons and findings stated herein, the Plan of Debtor is confirmed.

IT IS SO ORDERED.

APPROVED:

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