

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK**

In re: FKAAHS, Inc. fka Aire Heating Services Inc.

Case No. 12-12110 K

Debtor

Chapter 7

**Wendy J. Christophersen, as Trustee in the Bankruptcy
of FKAAHS, Inc. fka Aire Heating Services Inc.**

Plaintiff

v.

A.P. No.

**Department of the Treasury
Internal Revenue Service
United States of America**

Defendant

COMPLAINT

Plaintiff, Wendy J. Christophersen, trustee in the estate of the above-named debtor, complains of Defendant and shows the court as follows:

1. That on July 3, 2012 an involuntary petition on behalf of FKAAHS, Inc. fka Aire Heating Services Inc. (hereinafter referred to as “FKAAHS”) was filed by petitioning creditors IRR Supply Centers, Inc., ABR Wholesalers, Inc., and Contractors Credit/FMSI under Chapter 7 of the United States Bankruptcy Code in the United States Bankruptcy Court, Western District of New York.

2. On August 22, 2012, Plaintiff, Wendy J. Christophersen, was appointed as interim trustee.

3. That the Defendant is the Department of the Treasury, Internal Revenue Service, United States of America.

4. That this is an action brought under, including but not limited to, 11 U.S.C. § 362 for