UNITED STATES BANKRUPTCY COURT DISTRICT OF VERMONT

In re:

BUILD TECH SYSTEMS, INC., Debtor.

Chapter 7 Case # 02-10750

Filed & Entered On Docket

03/21/06

Appearances: Raymond J. Obuchowski, Esq.

Obuchowski & Emens-Butler

Bethel, Vt.

For the Chapter 7 Trustee

John C. Page, Esq.

Zalinger Cameron & Lambeck

Montpelier, Vt.

For Vt Blue Cross & Blue Shield

ORDER OVERRULING THE TRUSTEE'S OBJECTION TO CLAIM

For the reasons set forth in the memorandum of decision of even date, the Court finds that the premiums the Debtor owed to Blue Cross for the period that was 180 days prior to the filing of the Debtor's bankruptcy case constitute "contributions to an employee benefit plan" and are entitled to priority under § 507(a)(4). Therefore, IT IS HEREBY ORDERED that the Trustee's objection is overruled.

SO ORDERED.

March 21, 2006 Rutland, Vermont Colleen A. Brown

United States Bankruptcy Judge