

**05-128 HOWARD DELIVERY SERVICE V. ZURICH AMERICAN INSURANCE CO.**

DECISION BELOW:403 F3d 228

LOWER COURT CASE NUMBER: 04-1136

**QUESTIONS PRESENTED:**

In a bankruptcy case, is an unsecured claim for unpaid premiums owing for a debtor's statutory workers' compensation liability insurance policy entitled to priority under Section 507(a)(4) of the Bankruptcy Code as a "contribution to an employee benefit plan arising from services rendered", as held by the Fourth and Ninth Circuits, or is such a claim not entitled to Section 507(a)(4) priority, as held by the Sixth, Eighth and Tenth Circuits?

CERT. GRANTED 11/7/2005