

EXHIBIT 8

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IFC CREDIT CORPORATION,
an Illinois corporation,

Plaintiff,

V.

TISSUE PRODUCTS TECHNOLOGY CORPORATION, a Wisconsin corporation, ECO-FIBRE, INC., a Wisconsin Corporation, PARTNERS CONCEPTS DEVELOPMENT, INC., a Wisconsin Corporation, OCONTO FALLS TISSUE, INC., a Wisconsin Corporation, RONALD H. VAN DEN HEUVEL, an individual, and SPIRIT CONSTRUCTION SERVICES, INC., a Delaware corporation,

Defendants.

Case No.: 07 C 4351

Honorable Judge Dow

Magistrate Judge Cole

**IFC CREDIT CORPORATION'S MOTION TO STRIKE
CERTAIN OF THE DENIALS BY DEFENDANTS' TO IFC
CREDIT CORPORATION'S RULE 56.1 STATEMENT FOR FAILURE
TO CONFORM TO RULE 56 OF THE LOCAL RULES OF THE U.S.
DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS**

IFC CREDIT CORPORATION (“IFC”), hereby moves this Court to strike the denials asserted by Defendants to certain of the factual statements contained in IFC’s Rule 56.1 Statement on the grounds that said denials do not conform with Rule 56 of the Local Rules of the United States District Court for the Northern District of Illinois (the “Local Rules”). In support of this Motion, IFC states as follows:

1. Local Rule 56.1(b)(3)(B) requires an opposing party “in the case of any disagreement” with the moving party’s statement to make “specific references to the affidavits, parts of the record, and other supporting materials relied upon....”

2. Certain of the denials contained in Defendants’ Responses¹ to IFC’s Rule 56.1 Statement do not comply with Rule 56.1(b)(3)(B) in that said denials do not provide specific references to supporting materials as a basis for the denial asserted. In particular, the following denials should be stricken, and the Court should deem Defendants Eco-Fibre, Oconto Falls, and Spirit Construction as having admitted the allegations set forth in the referenced paragraphs of IFC’s Rule 56.1 Statement:

- a) Paragraph 15: Defendants deny that “the parties also agreed that the remaining \$3.4 million of the Total Settlement Amount would be incorporated into a new Master Lease Agreement....” But the Settlement Agreement makes it clear this was the agreed-upon mechanism for the payment of the balance of the Total Settlement Amount, and all parties, including Eco-Fibre and Oconto Falls, agreed to this procedure. Defendants do not cite any supporting materials to counter the plain language of the Agreement, and their denial of Paragraph 15 should be stricken.
- b) Paragraph 31: The point of the statements contained in Paragraph 31 is that Ron Van Den Heuvel sent two letters to IFC in May and June of 2007, asking for more time to make the lease payments. In neither letter did he state that TPTC’s and PCDI’s failure to make those payments was caused by IFC. Defendants cite an affidavit of Ron Van Den Heuvel as the basis for their denial of Paragraph 31, but the Affidavit of Ron Van Den Heuvel (hereinafter, the “RVDH Aff.”) does not refute or contradict the statements contained in the letters described in Paragraph 31 and it does not even make reference to the letters he previously sent. Therefore, Defendants’ denial of Paragraph 31 should be stricken.
- c) Paragraph 35: This is the most relevant “denial” made by the Defendants, and it is not supported by any reference to the record or supporting materials.

¹ Defendants Eco-Fibre and Oconto Falls, and Spirit Construction filed two separate, but identical Responses to IFC’s Rule 56.1 Statement. This Motion to Strike is directed at both Responses.

Paragraph 35 of IFC's Rule 56.1 Statement contains three statements: 1) that Spirit Construction never reasonably expected to engage PCDI and TPTC as subcontractors in connection with any of the four (4) EPC Contracts; 2) that, to date, neither company has been so engaged by Spirit Construction; and 3) that Spirit Construction's representations to IFC in the "Acknowledgement of Assignment" dated March 28, 2007 were not true.

Defendants generally "deny" the first and third statements, but admit that "PCDI and TPTC have not yet been hired as subcontractors by Spirit Construction" in connection with the EPC Contracts. Defendants, however, rely on no supporting materials for their denial of the other two statements. These three (3) statements are important to IFC's claim and its Motion for Summary Judgment because they evidence the fraud committed by Spirit Construction to induce IFC to enter into the Settlement Agreement. Spirit Construction now asserts that notwithstanding its untrue representations to IFC, it should not be subject to an injunction against paying money to any of the Defendants before IFC is paid the balance of the Total Settlement Amount. It is clear that, notwithstanding its statement to IFC, Spirit Construction never intended to engage TPTC or PCDI in connection with the EPC Contracts. In any event, Defendants' denial is not supported by any reference to the record or other material. Similarly, IFC's statement that Spirit Construction's representations were not true is, by now, obvious. It is based on the record, including the deposition testimony of Spirit Construction's President, Steve Van Den Heuvel.

Therefore, Defendants' denial of two (2) of the three (3) statements contained in Paragraph 35 should be stricken and the entirety of Paragraph 35 deemed admitted.

- d) Paragraph 38: Defendants are not a party to the Stipulation for Entry of Judgment, and therefore their obligations to IFC continue under the Settlement Agreement. Defendants' denial of Paragraph 38 should be stricken and Paragraph 38 deemed admitted, as Defendants do not offer any reference to the record or other material in support of their denial.

WHEREFORE, IFC CREDIT CORPORATION moves this Court to strike Defendants' denials to Paragraphs 15, 31, 35, and 38 of IFC's Rule 56.1 Statement, and deem the statements made by IFC CREDIT CORPORATION in those paragraphs to be admitted by said Defendants.

Dated: October 8, 2008

Respectfully submitted,

IFC CREDIT CORPORATION

By: /s/ Edward J. Underhill
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