

**UNITED STATES BANKRUPTCY COURT
Eastern District of California**

Honorable Christopher D. Jaime
Robert T. Matsui U.S. Courthouse
501 I Street, Sixth Floor
Sacramento, California

PRE-HEARING DISPOSITIONS COVER SHEET

DAY: TUESDAY

DATE: November 2, 2021

CALENDAR: 1:00 P.M. CHAPTER 13

Each matter on this calendar will have one of three possible designations: No Ruling, Tentative Ruling, or Final Ruling. These instructions apply to those designations.

No Ruling: All parties will need to appear at the hearing unless otherwise ordered.

Tentative Ruling: If a matter has been designated as a tentative ruling it will be called. The court may continue the hearing on the matter, set a briefing schedule, or enter other orders appropriate for efficient and proper resolution of the matter. The original moving or objecting party shall give notice of the continued hearing date and the deadlines. The minutes of the hearing will be the court's findings and conclusions.

Final Ruling: Unless otherwise ordered, there will be no hearing on these matters and no appearance is necessary. The final disposition of the matter is set forth in the ruling and it will appear in the minutes. The final ruling may or may not finally adjudicate the matter. If it is finally adjudicated, the minutes constitute the court's findings and conclusions.

Orders: Unless the court specifies in the tentative or final ruling that it will issue an order, the prevailing party shall lodge an order within seven (7) days of the final hearing on the matter.

UNITED STATES BANKRUPTCY COURT
Eastern District of California

Honorable Christopher D. Jaime
Bankruptcy Judge
Sacramento, California

November 2, 2021 at 1:00 p.m.

1. [21-21302](#)-B-13 PETER/REBECCA ORNELAS MOTION TO MODIFY PLAN
 [TAA-2](#) Kevin Tang 9-16-21 [[45](#)]

Final Ruling

The motion has been set for hearing on the 35-days' notice required by Local Bankruptcy Rule 3015-1(d) (2), 9014-1(f) (1), and Federal Rule of Bankruptcy Procedure 3015(g). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f) (1) (B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). No opposition was filed. The matter will be resolved without oral argument. No appearance at the hearing is required.

The court's decision is to permit the requested modification and confirm the modified plan.

11 U.S.C. § 1329 permits a debtor to modify a plan after confirmation. The Debtors have filed evidence in support of confirmation. No opposition to the motion was filed by the Chapter 13 Trustee or creditors. The modified plan complies with 11 U.S.C. §§ 1322, 1325(a), and 1329, and is confirmed.

The motion is ORDERED GRANTED for reasons stated in the minutes. Counsel for the Debtors shall prepare an appropriate order confirming the Chapter 13 Plan, transmit the proposed order to the Chapter 13 Trustee for approval as to form, and if so approved, the Chapter 13 Trustee will submit the proposed order to the court.

The court will issue an order.

2. [21-22903](#)-B-13 ANTHONY LUCERO
[CJK](#)-1 Grace S. Johnson

OBJECTION TO CONFIRMATION OF
PLAN BY LAKEVIEW LOAN
SERVICING, LLC
10-5-21 [[15](#)]

WITHDRAWN BY M.P.

Final Ruling

Creditor Lakeview Loan Servicing, LLC having filed a withdrawal of its objection, the objection is dismissed without prejudice pursuant to Federal Rule of Civil Procedure 41(a)(1)(A)(i) and Federal Rules of Bankruptcy Procedure 9014 and 7041. The matter is removed from the calendar.

There being no other objection to confirmation, the plan filed August 13, 2021, will be confirmed.

The objection is ORDERED DISMISSED WITHOUT PREJUDICE for reasons stated in the minutes.

IT IS FURTHER ORDERED that the plan is CONFIRMED and counsel for the Debtor shall prepare an appropriate order confirming the Chapter 13 Plan, transmit the proposed order to the Chapter 13 Trustee for approval as to form, and if so approved, the Chapter 13 Trustee will submit the proposed order to the court.

The court will issue an order.

3. [19-21429](#)-B-13 JAYCEE DEVERA
[JCK](#)-4 Gregory J. Smith

AMENDED MOTION TO MODIFY PLAN
9-27-21 [[69](#)]

Final Ruling

The motion has been set for hearing on the 35-days' notice required by Local Bankruptcy Rule 3015-1(d)(2), 9014-1(f)(1), and Federal Rule of Bankruptcy Procedure 3015(g). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). No opposition was filed. The matter will be resolved without oral argument. No appearance at the hearing is required.

The court's decision is to permit the requested modification and confirm the modified plan.

11 U.S.C. § 1329 permits a debtor to modify a plan after confirmation. The Debtor has filed evidence in support of confirmation. No opposition to the motion was filed by the Chapter 13 Trustee or creditors. The modified plan complies with 11 U.S.C. §§ 1322, 1325(a), and 1329, and is confirmed.

The motion is ORDERED GRANTED for reasons stated in the minutes. Counsel for the Debtor shall prepare an appropriate order confirming the Chapter 13 Plan, transmit the proposed order to the Chapter 13 Trustee for approval as to form, and if so approved, the Chapter 13 Trustee will submit the proposed order to the court.

The court will issue an order.

4. [20-25153](#)-B-13 MICHAEL/JOLENE YATES
[CLH](#)-4 Charles L. Hastings

CONTINUED MOTION TO CONFIRM
PLAN
7-6-21 [[88](#)]

Final Ruling

The motion to confirm plan has been continued from August 24, 2021, to September 7, 2021, to October 5, 2021, to November 2, 2021, all at the joint request of the parties. No new documents have been filed with the court. The parties are ordered to submit a joint report regarding the status of their negotiations by 5 p.m. Friday, November 5, 2021. The motion shall be continued to November 9, 2021, at 1:00 p.m.

The court will issue an order.

5. [20-22558](#)-B-13 JESSE MORGAN II AND MOTION TO MODIFY PLAN
[JM-2](#) CHERLYN COMBS-MORGAN 9-13-21 [[47](#)]
James P. Mootz

Final Ruling

The motion has been set for hearing on the 35-days' notice required by Local Bankruptcy Rule 3015-1(d)(2), 9014-1(f)(1), and Federal Rule of Bankruptcy Procedure 3015(g). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). No opposition was filed. The matter will be resolved without oral argument. No appearance at the hearing is required.

The court's decision is to permit the requested modification and confirm the modified plan.

11 U.S.C. § 1329 permits a debtor to modify a plan after confirmation. The Debtors have filed evidence in support of confirmation. No opposition to the motion was filed by the Chapter 13 Trustee or creditors. The modified plan complies with 11 U.S.C. §§ 1322, 1325(a), and 1329, and is confirmed.

The motion is ORDERED GRANTED for reasons stated in the minutes. Counsel for the Debtors shall prepare an appropriate order confirming the Chapter 13 Plan, transmit the proposed order to the Chapter 13 Trustee for approval as to form, and if so approved, the Chapter 13 Trustee will submit the proposed order to the court.

The court will issue an order.

6. [21-23268](#)-B-13 RAUL JUAREZ
[JCW-1](#) Charles L. Hastings

MOTION FOR RELIEF FROM
AUTOMATIC STAY
9-24-21 [[12](#)]

FORETHOUGHT LIFE INSURANCE
COMPANY VS.

Final Ruling

The motion has been set for hearing on 28-days notice. Local Bankruptcy Rule 9014-1(f)(1). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). Opposition was filed.

The court has also determined that oral argument will not assist in the decision-making process or resolution of the motion. See Local Bankr. R. 9014-1(h), 1001-1(f). This matter will therefore be decided on the papers.

The court's decision is to deny without prejudice the motion for relief from automatic stay.

Forethought Life Insurance ("Movant") seeks relief from the automatic stay with respect to real property commonly known as 1930 Pyrenees Ave, Stockton, California (the "Property"). Movant has provided the Declaration of Amanda Brennan to introduce into evidence the documents upon which it bases the claim and the obligation secured by the Property.

The Brennan Declaration states that the loan on the Property is due and payable in full because it matured on July 1, 2020, with a total amount due as of August 21, 2021, at \$267,295.79. The Brennan Declaration states that Movant received notice of Debtor Raul Juarez's ("Debtor") bankruptcy on September 16, 2021, a day before the scheduled trustee's sale. Movant asserts that this bankruptcy was part of a scheme to delay, hinder, and defraud creditors due to the fact that the Property has been involved in two bankruptcies, the second bankruptcy being filed by Jenny Brazil ("Ms. Brazil") on September 16, 2021, in the U.S. Bankruptcy Court of the Northern District of California (San Jose).

Opposition

Opposition was filed by Debtor stating that his bankruptcy filing was not an attempt to delay, hinder, and defraud creditors. Debtor asserts that he was actually a victim to a Katrina Anyanwu ("Ms. Anyanwu"), with whom Debtor had entered into a "house flipping" business venture. Ms. Anyanwu stated that she had formed Prospero Investments, LLC ("Prospero") for the purpose of their business venture and that she and Debtor were the only two members. Debtor then transferred his Property - which he had lived in for approximately 11 years and owned only approximately \$95,000 in mortgage - to Prospero so that they could obtain financing of approximately \$196,000. Debtor's original mortgage lender was paid off, Ms. Anyanwu represented that the balance of the proceeds would be used toward "flipping" another property located at Tuxedo Avenue, Stockton, California ("Tuxedo Avenue"), that she would reconvey the Property to Debtor after one year, and that \$20,000 would be set aside to keep current the loan held by Movant.

Ultimately, the Property went into default November 2019 as alleged by the Creditor. Ms. Anyanwu represented to Debtor that Prospero did not make any money from the Tuxedo Avenue flip, and Debtor never received any proceeds from the flip.

Debtor later discovered that Ms. Anyanwu conveyed two additional deeds of trust to entities that she may be affiliated with for \$55,000 and \$25,000, she acted in bad faith by not paying off the Property loan to Movant, she did not renovate the Tuxedo Avenue property, she misappropriated funds from the equity in Debtor's Property, she failed to reconvey the Property back to Debtor, and she never gave an ownership interest in Prospero to Debtor.

When Debtor discovered his Property was in foreclosure, Ms. Anyanwu stated that she "would take care of it" and "not to worry." Ms. Anyanwu transferred a percentage of the Property to Ms. Brazil; however, Debtor had no connection or affiliation with Ms. Brazil and was unaware of the transfer.

Debtor intends to save his family home but because he is not the borrower on the loan, rather Prospero is, Debtor has been precluded from obtaining any information regarding the loan. Debtor is in the process of obtaining financing to pay Movant and intends to pursue legal action against Ms. Anyanwu and Prospero in state court. Debtor requests that the court deny relief from the automatic stay to provide him time to get these affairs in order without the stress of a pending foreclosure on his family home.

Discussion

The court finds that the Debtor did not file bankruptcy as part of a scheme to delay, hinder, or defraud creditors pursuant to 11 U.S.C. § 362(d)(4). This is Debtor's first bankruptcy, and he has no connection or affiliation with Ms. Brazil who, too, filed bankruptcy. Debtor believes he himself was defrauded by Ms. Anyanwu and seeks to pursue legal action against her in state court.

Separately, Movant does not lack adequate protection of its interest in the Property and the stay should not be lifted for cause pursuant to 11 U.S.C. § 362(d)(1) since Debtor has included Movant in his Chapter 13 payment plan. Debtor is also trying to mitigate damages by seeking to obtain financing to pay off Movant.

The court further notes that the Property is valued at \$349,700.00 in the Schedules. See dkt. 21 at 1. Schedules are signed and filed under penalty of perjury. See Fed. R. Bankr. P. 1008. As such, they have evidentiary value. *Perfectly Fresh Farms, Inc. v. U.S. Dep't of Agric.*, 692 F.3d 960, 969 (9th Cir. 2012). Movant agrees with the Property's scheduled valuation for purposes of its motion. See dkt. 17. Movant also asserts that it is owed either \$267,295.79, dkt. 14, or \$268,533.79. Dkt. 17. Using the higher dollar amount owed leaves equity of \$81,166.21, which is an equity cushion of 23.21%. Assuming the Debtor was defrauded and retains some interest in the Property or recovers it, the court could find that Movant is adequately protected for the time being and even so in the absence of payment. *Pistole v. Mellor (In re Mellor)*, 734 F.2d 1396, 1401 (9th Cir. 1984).

Therefore, the motion for relief from automatic stay is denied without prejudice.

The motion is ORDERED DENIED WITHOUT PREJUDICE for reasons stated in the minutes.

The court will issue an order.

7. [21-20770](#)-B-13 ANGELAS ASHLEY AMENDED OBJECTION TO CLAIM OF
[RDG-1](#) Jennifer G. Lee INTERNAL REVENUE SERVICE, CLAIM
NUMBER 10
9-29-21 [[47](#)]

Final Ruling

The objection has been set for hearing on at least 30 days' notice to the claimant as required by Local Bankruptcy Rule 3007-1(b)(2). When fewer than 44 days' notice of a hearing is given, the claimant is not required to file written opposition to the objection.

The court has also determined that oral argument will not assist in the decision-making process or resolution of the motion. See Local Bankr. R. 9014-1(h), 1001-1(f). This matter will therefore be decided on the papers.

The court's decision is to **conditionally sustain** the objection to Claim Nos. 10-1 and 10-2 of Internal Revenue Service and **continue the matter to November 9, 2021, at 1:00 p.m.**

The Chapter 13 Trustee requests that the court disallow the claim of Internal Revenue Service ("Creditor"), Claim Nos. 10-1 and 10-2. Trustee asserts that the claims were not timely filed. See Fed. R. Bankr. P. 3002(c). The deadline for filing proofs of claim in this case for a government unit was August 31, 2021. The Creditor's Claim No. 10-1 was filed on September 3, 2021, and amended Claim No. 10-2 was filed on September 24, 2021.

Section 501(a) of the Bankruptcy Code provides that any creditor may file a proof of claim. "A proof of claim is a written statement setting forth a creditor's claim." Rule 3001(a). If the claim meets the requirements of § 501, the bankruptcy court must then determine whether the claim should be allowed. Section 502(a) provides that a claim is deemed allowed unless a party in interest objects. If such an objection is made, the court shall allow such claim "except to the extent that the proof of claim is not timely filed." See 11 U.S.C. § 502(b)(9).

Federal Rule of Bankruptcy Procedure 3002(c) governs the time for filing proofs of claim in a Chapter 13 case. Rule 9006(b)(3) prohibits the enlargement of time to file a proof of claim under Rule 3002(c) except as provided in one of the circumstances included in Rule 3002(c). *Zidell, Inc. v. Forsch (In re Coastal Alaska Lines, Inc.)*, 920 F.2d 1428, 1432-1433 (9th Cir. 1990) ("We . . . hold that the bankruptcy court cannot enlarge the time for filing a proof of claim unless one of the six situations listed in Rule 3002(c) exists."). No showing has been made that any of those circumstances apply.

The court also notes that the excusable neglect standard does not apply to permit the court to extend the time to file a proof of claim under Rule 3002(c). As the Ninth Circuit stated in *Coastal Alaska*:

Rule 9006(b) plainly allows an extension of the 90-day time limit established by Rule 3002(c) only under the conditions permitted by Rule 3002(c). Rule 3002(c) identifies six circumstances where a late filing is allowed, and excusable neglect is not among them. Thus, the 90-day deadline for filing claims under Rule 3002(c) cannot be extended for excusable neglect.

Id. at 1432. In fact, the time for filing claims under Rule 3002(c) cannot be extended for any equitable reason at all. As stated in *Spokane Law Enforcement Credit Union v. Barker (In re Barker)*, 839 F.3d 1189, 1197 (9th Cir. 2016): "[T]he Ninth Circuit has repeatedly held that the deadline to file a proof of claim in a Chapter 13 proceeding is 'rigid' and the bankruptcy court lacks equitable power to extend this deadline after the fact."

In sum, Creditor filed an untimely proof of claim and has not demonstrated any reason that would permit the court to allow its late-filed proof of claim.

Based on the evidence before the court, the Creditor's claim is disallowed in its entirety as untimely. The objection to the proof of claim is conditionally sustained.

Conditional Nature of this Ruling

Because the motion has been filed, set, and served under Local Bankruptcy Rule 3007-1(b)(2), any party in interest shall have until 5:00 p.m. on Friday, November 5, 2021, to file and serve an opposition or other response to the motion. See Local Bankr. R. 3007-1(b)(2). Any opposition or response shall be served on the Chapter 13 Trustee and the United States trustee by facsimile or email.

If no opposition or response is timely filed and served, the motion will be deemed granted for the reasons stated hereinabove, this ruling will no longer be conditional and will become the court's final decision, and the continued hearing on November 9, 2021, at 1:00 p.m. will be vacated.

If an opposition or response is timely filed and served, the court will hear the motion on November 9, 2021, at 1:00 p.m.

The court will issue an order.

Final Ruling

The motion has been set for hearing on the 35-days notice required by Local Bankruptcy Rules 3015-1(d)(1), 9014-1(f)(1), and Federal Rule of Bankruptcy Procedure 2002(b). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). Opposition was filed.

The court has determined that oral argument will not assist in the decision-making process or resolution of the motion. See Local Bankr. R. 9014-1(h), 1001-1(f). This matter will therefore be decided on the papers.

The court's decision is to not confirm the first amended plan.

First, the Chapter 13 Trustee ("Trustee") objects to confirmation of the plan on grounds that the plan cannot unilaterally impose a 5% interest on the Franchise Tax Board ("FTB") since the FTB's proof of claim states that the interest is "variable." Trustee states that any proposed order confirming will need to be signed by the FTB or the Debtor will need to file a new amended plan and provide notice and the FTB an opportunity to object. 11 U.S.C. § 1325(a)(5) and (6). Debtor filed a response stating that she will have the proposed order signed by the FTB and immediately provide it to the Trustee and court, or file a second amended plan.

Second, U.S. Bank National Association ("Creditor") objects to confirmation on grounds that its loan secured by real property is being modified because it matures on September 1, 2021, and yet Debtor's plan proposes to pay Creditor \$0 for August 2021 and \$1,381.96 per month from September 2021 through completion of the plan. Debtor filed a response stating that she actually intends to pay Creditor \$1,881.96 per month starting September 2021 and that she will be able to pay off all creditors including allowed general unsecured creditors after the sale of her triplex by the end of February 2022. However, the Debtor does not address the loan's maturity on September 1, 2021, and the sale of the triplex is speculative.

Therefore, the amended plan does not comply with 11 U.S.C. §§ 1322, 1323, and 1325(a) and is not confirmed.

The motion is ORDERED DENIED for reasons stated in the minutes.

The court will issue an order.

9. [21-22483](#)-B-13 HAROLD/KATHY NORMAN
[JCK-2](#) Gregory J. Smith

MOTION TO CONFIRM PLAN
9-16-21 [[29](#)]

Final Ruling

The motion has been set for hearing on the 35-days' notice required by Local Bankruptcy Rule 3015-1(d)(1), 9014-1(f)(1), and Federal Rule of Bankruptcy Procedure 2002(b). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). No opposition was filed. The matter will be resolved without oral argument. No appearance at the hearing is required.

The court's decision is to confirm the amended plan.

11 U.S.C. § 1323 permits a debtor to amend a plan any time before confirmation. The Debtors have provided evidence in support of confirmation. No opposition to the motion has been filed by the Chapter 13 Trustee or creditors. The amended plan complies with 11 U.S.C. §§ 1322 and 1325(a) and is confirmed.

The motion is ORDERED GRANTED for reasons stated in the minutes. Counsel for the Debtors shall prepare an appropriate order confirming the Chapter 13 Plan, transmit the proposed order to the Chapter 13 Trustee for approval as to form, and if so approved, the Chapter 13 Trustee will submit the proposed order to the court.

The court will issue an order.

10. [S21-21792](#)-B-13 CHE LUCKY
[BSH](#)-4 Brian S. Haddix

MOTION TO CONFIRM PLAN
9-16-21 [[45](#)]

Final Ruling

The motion has been set for hearing on the 35-days notice required by Local Bankruptcy Rules 3015-1(d)(1), 9014-1(f)(1), and Federal Rule of Bankruptcy Procedure 2002(b). The failure of the respondent and other parties in interest to file written opposition at least 14 days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995). Opposition was filed.

The court has determined that oral argument will not assist in the decision-making process or resolution of the motion. See Local Bankr. R. 9014-1(h), 1001-1(f). This matter will therefore be decided on the papers.

The court's decision is to not confirm the first amended plan.

Debtor's schedules list non-exempt assets totaling \$28,054.00 and unsecured priority claims totaling \$15,957.00. Accordingly, there are non-exempt assets available for distribution to Debtor's general unsecured creditors of \$12,097.00 (\$28,054.00 minus \$15,957.00). Trustee estimates that Debtor has non-priority general unsecured claims totaling \$82,855.00. Accordingly, in order to meet the liquidation test of 11 U.S.C. § 1325(a)(4), Debtor's plan must pay 15% (\$12,097.00 divided by \$82,855.00) to Debtor's general unsecured creditors. Debtor's plan pays only 4.8%.

The amended plan does not comply with 11 U.S.C. §§ 1322, 1323, and 1325(a) and is not confirmed.

The motion is ORDERED DENIED for reasons stated in the minutes.

The court will issue an order.

11. [19-23738](#)-B-13 WILLIAM BURGESS CONTINUED AMENDED MOTION TO
[RDG-2](#) David C. Johnston DISMISS CASE
10-14-21 [[59](#)]

Final Ruling

This matter was continued from October 26, 2021, to allow any party in interest to file a response by 5:00 p.m. on October 29, 2021. Debtor filed a response stating that he filed an amended plan on October 27, 2021, with a confirmation hearing date set for December 14, 2021. The amended motion to dismiss case is denied without prejudice.

The amended motion is ORDERED DENIED WITHOUT PREJUDICE for reasons stated in the minutes.

The court will issue an order.

12. [18-24963](#)-B-13 CHENINE COTTRELL
[RDG](#)-5 Pro Se

CONTINUED MOTION TO DISMISS
CASE
10-12-21 [[66](#)]

Final Ruling

This matter was continued from October 26, 2021, to allow any party in interest to file a response by 5:00 p.m. on October 29, 2021. No response was filed. Therefore, the court's ruling conditionally granting the motion to dismiss case at dkt. 70 shall become the court's final decision. The continued hearing on November 2, 2021, is vacated.

The motion is ORDERED GRANTED for reasons stated in the minutes.

The court will issue an order.

13. [20-21269](#)-B-13 NICOLE HOLLOWAY
[RDG-1](#) Robert W. Fong

CONTINUED AMENDED MOTION TO
DISMISS CASE
10-14-21 [[40](#)]

Final Ruling

This matter was continued from October 26, 2021, to allow any party in interest to file a response by 5:00 p.m. on October 29, 2021. Debtor filed a response stating that she is waiting for further follow-up discussions from the Internal Revenue Service ("IRS") regarding the correct amount of claims. Debtor is hopeful that she will be able to get written confirmation from the IRS, which will permit Debtor to resolve the discrepancy in the amount claimed by the IRS.

The Debtor requests that the motion be denied and that she be provided additional time to resolve the IRS claim discrepancy. The court's decision is to deny without prejudice the amended motion to dismiss case.

The amended motion is ORDERED DENIED WITHOUT PREJUDICE for reasons stated in the minutes.

The court will issue an order.