

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ALABAMA - WESTERN DIVISION

In the Matter of:

Aqua-Don Umoren  
SSN: XXX-XX-3226  
DEBTOR(S).

Case No: 04-70049-CMS-13

ORDER

This matter came before the Court on THURSDAY, JUNE 03, 2004 09:00 AM, for a hearing on the following:

FINAL HEARING ON MOTION FOR RELIEF FROM AUTOMATIC STAY AS TO TAX REFUND FILED BY UNITED STATES OF AMERICA ON BEHALF OF INTERNAL REVENUE SERVICE - DKT #13

Proper notice of the hearing was given and appearances were made by the following:

C David Cottingham TRUSTEE  
Marshall Entelisano ATTORNEY FOR Aqua-Don Umoren

It is therefore ORDERED, ADJUDGED and DECREED that:

BY AGREEMENT, THE INTERNAL REVENUE SERVICE IS GRANTED RELIEF FROM AUTOMATIC STAY TO ALLOW SET-OFF OF REFUND FOR TAX YEAR 2001 IN THE AMOUNT OF \$3,510.00.

Dated: 6-9-04

  
C. MICHAEL STILSON  
United States Bankruptcy Judge

Courtroom Deputy: SHIRLEY PORTER  
Recorder: BEULAH BOX  
Date Prepared: 6/9/2004

ENTERED 6/10/04  
United States  
Bankruptcy Court  
Tombulgee, Alabama  
By: [Signature]  
Deputy Clerk