



ENTERED

TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the order of the Court.

Signed November 10, 2003.

[Handwritten Signature]

United States Bankruptcy Judge

Wiley F. James, III, SBN 10554300
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Attorneys for John and Melody Link formerly d/b/a Alpenrose Dairy

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
AMARILLO DIVISION

IN RE: §
§
JOHN LINK and MELODY LINK §
formerly d/b/a ALPENROSE DAIRY, § Case No. 02-20961
§
Debtors. §

FINDINGS OF FACT AND CONCLUSIONS OF LAW

On this 6th day of November 2003, came on for consideration by this Court the hearing on Confirmation of the Plan of Reorganization, as Modified on October 31, 2003 and filed with the Court (hereinafter referred to as the "Plan") of John Link and Melody Link formerly d/b/a as Alpenrose Dairy. All parties appearing in connection with the confirmation of the Plan were duly

noted on the record. The capitalized terms used herein but which are not defined shall have the same meaning as is set forth in the Plan.

After consideration of the Plan, the evidence presented, the arguments of counsel, the memoranda and declarations filed in support of Confirmation of the Plan, together with the records and files in this Chapter 11 proceeding, this Court hereby makes the following Findings of Fact and Conclusions of Law.

FINDINGS OF FACT

1. John Link and Melody Link formerly d/b/a as Alpenrose Dairy (hereinafter referred to as the “Links” or the “Debtors”) filed their voluntary petition under Chapter 11 of the Bankruptcy Code on September 3, 2002, under Case No. 02-20961.
2. The Debtors operated as Debtors-in-Possession under the above-referenced case number in accordance with Sections 1107 and 1108 of the Bankruptcy Code from the filing date until the date of the Confirmation Hearing on the Plan.
3. The Disclosure Statement, as Modified (hereinafter the “Disclosure Statement”) filed with the Court on June 5, 2003, proposed by the Debtors was approved by this Court on September 10, 2003, by that certain Order Approving Disclosure Statement. The Disclosure Statement contains adequate information, as that term is defined in Section 1125 of the Bankruptcy Code.
4. Copies of the Disclosure Statement, the Ballot for accepting or rejecting the Plan, the Plan of Reorganization, and a copy of the Order Approving Disclosure Statement was properly and timely mailed to all known creditors and parties in interest in this Chapter 11 case.

5. The procedures set forth in the Disclosure Statement and the Order Approving Disclosure Statement were properly adopted and followed by the proponent of the Plan in connection with the transmission, receipt and tabulation of the ballots. Such procedures were adequate and appropriate under the circumstances.
6. The Plan complies with the applicable provisions of Title 11, United States Code.
7. The proponents of the Plan have complied with the applicable provisions of Title 11, United States Code.
8. The Plan has been proposed in good faith and is not, by any means, forbidden by law.
9. The Debtors are “Family Farmers” as that term is defined in 11 U.S.C. §101(18).
10. Any payment made or to be made by the Debtors in connection with the case or in connection with the Plan, has been approved by, or is subject to the approval of, the United States Bankruptcy Court as reasonable.
11. The Plan does not provide for any rate changes subject to approval by any governmental or regulatory commission with jurisdiction over the rates of Debtors.
12. Each holder of an Allowed Claim or an Allowed Interest in each class of Allowed Claims or Allowed Interests in the Plan will receive or retain under the Plan on account of such Allowed Claim or Allowed Interest, property of a value as of the Effective Date that is not less than the amount that such holder would receive or retain if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code on such date.
13. Classes 1, 2, 3, 5, 6 and 8 are impaired under the Plan.
14. The Class 1 Claimants are comprised of the Allowed Secured ad valorem tax claims. The Class 1 Claimants consist of the Appraisal District of Castro County / Dimmitt Independent

School District and the Deaf Smith County / Hereford Independent School District / City of Hereford have filed their respective Ad Valorem Tax Claims in the amount of \$620.34 (Castro) and \$6,301.61 (Deaf Smith/Hereford) against the Debtors. The Class 1 Creditors' Allowed Claim will be paid in cash from proceeds recovered from the litigation filed by the Debtors on August 15, 2003, and currently pending in Adversary Proceeding 03-2035 in the United States Bankruptcy Court, Northern District of Texas, Amarillo Division against one or more third parties to recover damages to the Debtors' Dairy Herd caused by unregulated or stray voltage discharged from electrical wiring entering the milking barn or areas adjacent thereto and shocking the dairy cattle to an extent causing reduction of milk output, disease or death (hereinafter referred to as the "Stray Voltage Litigation"). The Claimants in Class 1 are impaired and a vote for acceptance of the Plan was solicited. No ballot was received from the Class 1 Claimants. Accordingly, Class 1, as a single creditor class, is "deemed" to have accepted the Plan. *See In re Ruti-Sweetwater*, 836 F.2d 1263 (10th Cir. 1989).

15. The Claimant in Class 2 is comprised of the Priority Tax Claim of the Internal Revenue Service. The Objection filed by the Department of the Treasury, Internal Revenue Service ("IRS") on October 24, 2003, is resolved by the following agreement of the parties. The IRS' pre-petition claim, representing 2001 income taxes and pre-petition, AGRI-FICA taxes, in the amount of \$41,375.51, plus five percent (5%) interest per annum, is Allowed and shall be paid in the following manner. The Debtors agree to have Link Farms, Inc. assign to the Debtors the annual dividend payments due from the Deaf Smith Electric Cooperative, which will begin in January 2004. Upon receipt, the Debtors shall immediately turn over such payment to the IRS for application on the foregoing taxes. The Debtors

believe these payments will be between \$6,000.00 and \$8,000.00 annually. Such payments shall continue until the IRS' claim is paid in full, or until the Debtors' home, located at 1712 Plains Avenue, Hereford (Deaf Smith County), Texas is sold and sufficient proceeds from the sale are paid to the IRS to fully pay the remaining balance of the Claim. Upon Confirmation of this Plan, the IRS is authorized to file a real property lien on the Debtors' house identified above, with no further notice to the Debtors. If any balance remains on the IRS' claim following the above events, or if the Stray Voltage Litigation is resolved prior to the IRS' claim being paid in full, the remaining balance of the IRS' claim shall be paid from the Link's portion of the recovery from such litigation.

16. The Claimant in Class 2 is impaired and a vote for acceptance of the Plan was solicited. No ballot was received from the Class 2 Claimant. Accordingly, Class 2, as a single creditor class, is "deemed" to have accepted the Plan. *See In re Ruti-Sweetwater*, 836 F.2d 1263 (10th Cir. 1989).
17. The Claimant in Class 3 consists of the Secured Claim of Bank of America in the amount of \$1,999,657.19 (which will be further reduced by the application of the proceeds from the public auction held in March 2003). Bank of America shall retain fifty percent (50%) of any and all recovery of the Stray Voltage Litigation. The recovery to Bank of America shall fully satisfy any and all debts owed to Bank of America by the Debtors. The Claimant in Class 3 is impaired and a vote for acceptance of the Plan was solicited. The Claimant in Class 3 cast its ballot in favor of the Plan and, therefore, has accepted the Plan.
18. The Claimant in Class 4 is comprised of the Allowed Secured Claim of Countrywide Mortgage in the amount of \$135,888.01. This sum represents the amount remaining on a

Deed of Trust on the Debtors' homestead located at 1712 Plains Avenue, Hereford, Texas 79045. The Claimant in Class 4 is unimpaired and therefore, a vote for acceptance of the Plan was not solicited.

19. The Claimant in Class 5 is comprised of the Allowed Secured Claim of Volvo Commercial for the purchase of two Wheel Loaders (Serial Number L70CV12987) in the amount of \$24,988.48; and a Wheel Loader, (Serial Number L70CV13413). During the pendency of the Chapter 11 process, the Debtors have sold Wheel Loader, Serial Number L70CV12987. Upon information and belief, Volvo Commercial has repossessed Wheel Loader, Serial Number L70CV13413. Any deficiency remaining on the two Wheel Loaders shall be treated as a Class 8 Unsecured Claim. The Claimant in Class 5 is impaired and a vote for acceptance of the Plan was solicited. The Claimant in Class 5 cast its ballot in favor of the Plan and, therefore, has accepted the Plan.
20. The Claimant in Class 6 is comprised of the Allowed Secured Claim of Case Credit/New Holland Credit for the lease of a Disk Harrow and New Holland Swather and Rake. On April 14, 2003, Case Credit was granted relief from stay to repossess the Disk Harrow, Model 596, Serial Number CCF0006731. Prior to the Debtors filing for relief under Chapter 11, they had negotiated with Bryan Boehning for the purchase of the Swather and New Holland Rake. Bryan Boehning has purchased the equipment. The sale to Bryan Boehning resulted in no deficiency to New Holland Credit / Case Credit. To the extent a deficiency exists to the Class 6 Claimant, said deficiency will be treated as a Class 8 Unsecured Claim. The Claimant in Class 6 is impaired and a vote for acceptance of the Plan was solicited. No ballot was received from the Class 1 Claimants. Accordingly, Class 1, as a single creditor

class, is “deemed” to have accepted the Plan. *See In re Ruti-Sweetwater*, 836 F.2d 1263 (10th Cir. 1989).

21. The Claimant in Class 7 is comprised of the previously Secured Claims of Amarillo National Bank who was the lienholder for the Debtors’ John Deere tractor. In approximately July 2002, Amarillo National Bank was paid in full for its interest and has since released its lien on the Debtors’ John Deere tractor. It was only out of an abundance of caution that the Debtors listed this prior Creditor. The Claimant in Class 4 is unimpaired and therefore, a vote for acceptance of the Plan was not solicited.
22. The Claimants in Class 8 are comprised of all Allowed Unsecured Claims of Creditors. Class 8 Creditors total approximately \$373,656.79 excluding deficiency claims from Classes 5 and 6. The Class 8 Claimants will receive a pro rata payment based upon 7.50% of the total recovery from the Stray Voltage Litigation. The Class 8 Claimants will receive their pro rata payment from the “net” proceeds of the Stray Voltage Litigation recovery. “Net” proceeds will mean proceeds after payment of: (1) payment of the Chapter 11 administrative expenses; and (2) payment of the Claims of the Class 1 Claimants. The Claimants in Class 8 are impaired and a vote for acceptance of the Plan was solicited. Of the forty-two (42) Creditors in Class 8, the total number of ballots cast by the Class 8 Claimants was eleven (11) of which eight (8) Class 8 Claimants with an aggregate Claim amount totaling \$51,616.34 voted in favor of the Plan and three (3) Class 8 Claimants with an aggregate claim amount totaling \$14,747.46 voted against the Plan. Class 8 is deemed to have accepted the Plan pursuant to 11 U.S.C. §1126(c).

23. The Ballot Certification Summary containing the tabulation of votes was admitted into evidence without objection.
24. The Plan deals with the Impaired Classes listed above, and provides fair and equitable treatment to such Classes pursuant to the provisions of 11 U.S.C. § 1129(b)(2)(A).
25. The Plan does not discriminate unfairly and is fair and equitable with regard to each Class of Claims or Interests.
26. The Plan provides that the holder of an Allowed Claim specified in Section 507(a)(1), 507(a)(2), 507(a)(3) or 507(a)(7) of the Bankruptcy Code shall receive cash equal to the allowed amount of such Allowed Claim on the Effective Date or as soon thereafter as is practicable. There are no claimants of the kind specified in Section 507(a)(4) or 507(a)(5) of the Bankruptcy Code in this case.
27. Confirmation of the Plan is not likely to be followed the need for further financial reorganization of the Debtors or Reorganized Debtors, except to the extent that such liquidation or reorganization is proposed in the Plan.
28. The Reorganized Debtors are authorized, immediately upon entry of this Order, to execute any and all documents or instruments and to take any and all actions necessary or appropriate to implement the Plan.
29. The Plan and all transactions contemplated thereunder do not have as their principal, secondary or underlying purpose the evasion or avoidance of any taxes by any means, including without limitation, securing the benefit of a deduction, credit or other allowance.
30. All Administrative Claims up through the date of confirmation of the Plan shall be filed and served on the attorneys for the Debtors within thirty (30) days after the entry of the Order

confirming the Plan or such Administrative Claims and expenses shall forever be barred and discharged.

31. The Debtors have complied with all reporting and filing requirements and are in compliance with all applicable rules, regulations and laws imposed by the State of Texas, any other state, and the United States, including but not limited to Title 11, United States Code and the Internal Revenue Code.
32. All tax returns and other information reporting returns, as may have been filed and amended, heretofore filed by the Debtors are deemed to have been timely and accurately filed and accurately reflect all transactions and other amounts set forth therein.
33. The Debtors/Reorganized Debtors have been ordered to take all steps necessary to effectuate the Plan on the Effective Date.
34. All objections to confirmation of the Debtors' Plan were withdrawn.
35. The Debtors shall file their Motion to Enter Final Decree and report of distribution on or before the 180th day following the Effective Date under Case No. 02-20961, and shall be closed as soon thereafter as is practicable.
36. The Debtors have listed those items on Schedule C as exempt. The deadline to objection to said exemptions has passed. Therefore, all of the exemptions claimed by the Debtors will be utilized by the Debtors.
37. **The Debtors are required to pay all fees due and owing as of the Confirmation to the United States Trustee's Office. All fees will be paid in full on the Effective Date.**
38. The Reorganized Debtors will file such post-Confirmation reports as the United States Trustee may reasonably require until a final decree is entered in the case.

39. To the extent any of the Conclusions of Law set forth below include Findings of Fact, they are incorporated herein by this reference.

CONCLUSIONS OF LAW

- A. To the extent any of the Findings of Fact set forth above include Conclusions of Law, they are incorporated herein by this reference.
- B. The proceeding with respect to the confirmation of the Plan is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). The Bankruptcy Court has jurisdiction over the Debtors' Chapter 11 case pursuant to 28 U.S.C. §157(a) and has jurisdiction to make the Findings of Fact and Conclusions of Law referred to herein and to enter the Order Confirming Plan of Reorganization, dated of even date herewith and entered concurrently herewith.
- C. The Plan was prepared and filed in compliance with the applicable provisions of Title 11, United States Code, contains all provisions required by Section 1123 of the Bankruptcy Code, and contains only such other provisions as are permitted by Sections 105 and 1123 of the Bankruptcy Code and as are consistent with Title 11, United States Code.
- D. All Claims and Interests have been properly classified in the Plan in accordance with Section 1122 of the Bankruptcy Code. The Classification of Claims in the Plan complies with the applicable case law mandate set forth by *In Matter of Sun Country Development, Inc.*, 764 F.2d 406 (5th Cir. 1985) and *In re Meadow Glen. Ltd.*, 87 B.R. 421 (Bankr.W.D. Tex 1988).
- E. Notice of the hearing to consider confirmation of the Plan, the date fixed for filing acceptances or rejections of the Plan and the date fixed for filing objections to confirmation of the Plan was appropriate and the best notice possible under all of the circumstances, as

required by Section 102(1) of the Bankruptcy Code and Bankruptcy Rules 2002 and 3017 and all other applicable law.

- F. The Disclosure Statement complies with the applicable provisions of Title 11, United States Code, including, without limitation, Section 1125 of the Bankruptcy Code.
- G. The solicitation of acceptances of the Plan by the Debtors, including, without limitation, the procedures adopted and followed by the Debtors in transmitting, receiving and tabulating acceptances and rejections of the Plan, were in compliance with Sections 1125 and 1126 of the Bankruptcy Code and applicable bankruptcy rules and were appropriate and adequate under all of the circumstances of these cases.
- H. The Debtors shall cause the dedicated assets to be assimilated and proceeds distributed in accordance with the Plan.
- I. The Debtors shall be authorized, without any additional order of the Bankruptcy Court, to investigate, commence, enforce, compromise, adjust and prosecute any and all claims, causes of action, rights or interests of the Debtors, including but not limited to, objections to claims and interests, matters affecting taxes, tax refunds, tax returns, tax attributes, or tax benefits of the Debtors, and all other proceedings and matters over which the Bankruptcy Court shall retain jurisdiction pursuant to the Plan.
- J. The Debtors shall be authorized to continue to employ and compensate their professionals and to employ and compensate additional professionals as the Debtors may deem necessary and appropriate without further order of this Court.
- K. Implementation of the Plan and the transactions contemplated thereunder will not result in the elimination of the net operating losses and investment tax credit carryovers under

Sections 269, 382, 383 or any other applicable provisions of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder, as amended, of the Debtor.

- L. Implementation of the Plan and the transactions contemplated in the Plan, including, without limitation, the discharge of indebtedness, will not result in the recognition of any income or the elimination or limitation of tax attributes, including, without limitation, net operating loss, suspended losses, or investment tax credit carryovers for the Reorganized Debtors.
- M. Any taxable gain from the transfer of assets shall be deemed to occur before any discharge of indebtedness. Net operating losses may be utilized against all taxable gains before reduction for discharge of indebtedness.
- N. Implementation of the Plan and the transactions contemplated thereunder will not result in any state tax, including sales and use tax, for the Debtors.
- O. All of the requirements for confirmation of the Plan specified by Section 1129 of the Bankruptcy Code have been satisfied.
- P. The Plan should be **CONFIRMED**.
- Q. Any and all administrative claims and expenses and claims under the Plan must be filed and served on counsel for the Debtors on or before the 30th day following the entry of the Order Confirming the Plan or such Administrative Claims and expenses shall forever be barred and discharged.
- R. The Bankruptcy Court shall retain full jurisdiction as provided in 28 U.S.C. § 1334 and by 28 U.S.C. § 157 to enforce the provisions, purposes, and intent of the Plan including, without limitation, the authority to:

- i to determine any and all objections to and proceedings involving the allowance, estimation, classification, and subordination of Claims or Equity Interests;
- ii to adjudicate all claims or any lien asserted against any property of the Reorganized Debtors or any proceeds thereof;
- iii to adjudicate all Claims or controversies arising during the pendency of this Chapter 11 case between the Reorganized Debtors and any third-party;
- iv to recover all assets and properties of the Reorganized Debtors wherever located, including recoveries in all claims and causes of action brought by the Reorganized Debtor, both before and after the Confirmation Date, including but not limited to Sections 510, 542, 543, 544, 545, 546, 547, 548, 549, 550, and 551 of the Bankruptcy Code, as well as any Claim or cause of action, or right described elsewhere in the Plan or Disclosure Statement;
- v to hear and determine matters covering state, local and federal taxes pursuant to Sections 346, 505, 525 and 1146 of the Bankruptcy Code;
- vi to hear and determine any and all applications for allowance and payment of fees and expenses made by attorneys and other professionals pursuant to Sections 330 or 503 of the Bankruptcy Code, or for payment of any other fees or expenses authorized to be paid or reimbursed by the Debtors pursuant to provisions within the Bankruptcy Code, and any objections thereto;
- vii to determine any applications pending on the Effective Date for the rejection or assumption of executory contracts or unexpired leases or for the assumption and assignment, as the case may be, of executory contracts or unexpired leases to which the Debtors are a party or with respect to which the Debtors may be liable, and to hear and determine, and if need be to liquidate, any and all Claims arising therefrom and any other issue that may arise under Section 365 of the Bankruptcy Code, including and not limited to leases or executory contracts;
- viii to approve the terms and conditions of the sale of any property of Debtor's estate pursuant to Section 363 of the Bankruptcy Code, and the final distribution of the proceeds from such sales;
- ix to determine all questions and disputes regarding Title to and liens on, the assets of the estate and determination of all causes of action, controversies, disputes, or conflicts whether or not subject to an action pending as of the date of Confirmation of the Plan, between the Debtors and any other party;

- x to hear and determine any and all motions, applications, adversary proceedings and contested or litigated matters regarding Claims or interest, accrued prior to the Confirmation Date, as to assets revested pursuant to Section 1141 of the Bankruptcy Code;
- xi to consider any modifications of the Plan, remedy any defect or omission or reconcile any inconsistency in any order of the Bankruptcy Court, including the Confirmation Order, to the extent authorized by the Bankruptcy Code;
- xii to determine all controversies, suits, and disputes that may arise in connection with the interpretation, enforcement, or consummation of the Plan or any Person's obligations hereunder;
- xiii to hear and determine any matters arising in connection with or related to the Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, conveyance, release or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, including the Plan Documents;
- xiv to issue such orders in aid of execution of the Plan to the extent authorized by Section 1142 of the Bankruptcy Code and Rule 7070 of the Federal Rules of Bankruptcy Procedure;
- xv to hear and determine any other matter not inconsistent with the Bankruptcy Code and title 28 of the United States Code that may arise in connection with or related to this Plan;
- xvi to determine such other matters as may be set forth in the Confirmation Order or which may arise in connection with the Plan, the Confirmation Order, the Effective Date or the Distribution Date;
- xvii to enter any order, including injunctions, necessary to enforce the title, rights and powers of the Debtors and to impose such limitations, restrictions, terms and conditions of such rights, title and powers as the Bankruptcy Court may deem necessary;
- xviii to hear and determine during the period in which the Chapter 11 Case remains open, all controversies, disputes and issues relating to the Discharge of the Debtor; and
- xix to enter a final decree closing this Chapter 11 case.

- S. The Reorganized Debtors shall retain the powers of Debtors-in-Possession for the purpose of prosecuting claims and causes of actions under Sections 542, 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code, available to the estate, with full authority to preserve, compromise and resolve all such claims and causes of action. The Bankruptcy Court shall retain jurisdiction to hear and resolve by final order all such claims and causes of action. All such claims and causes of action shall inure to the benefit of the Reorganized Debtors and any recoveries upon such causes of action may, in the Debtor's discretion, be used to satisfy any or all obligations to Creditors under the Plan.
- T. The Plan and all transactions contemplated thereunder do not have as their principal, secondary or underlying purpose the evasion or avoidance of any taxes by any means, including without limitation, securing the benefit of a deduction, credit or other allowance.
- U. The Debtors have complied with all reporting and filing requirements and is in compliance with all applicable rules, regulations and laws imposed by the State of Texas, any other state, and the United States, including but not limited to Title 11, United States Code and the Internal Revenue Code.
- V. All tax returns and other information reporting returns, as may have been filed and amended, heretofore filed by the Debtors are deemed to have been timely and accurately filed and accurately reflect all transactions and other amounts set forth therein.
- W. The Reorganized Debtors are authorized, immediately upon entry of this Order, to execute any and all documents or instruments and to take any and all actions necessary or appropriate to implement the Plan.

- X. The Reorganized Debtors are authorized to enter into any and all documents necessary to effectuate the Plan.
- Y. The Debtor/Reorganized Debtors have been ordered to take all steps necessary to effectuate the Plan on the Effective Date.
- Z. All objections to confirmation of the Debtors' Plan were withdrawn. The Objection filed by the Department of the Department of the Treasury, Internal Revenue Service ("IRS") on October 24, 2003, is resolved by the following agreement of the parties. The IRS' pre-petition claim, representing 2001 income taxes and pre-petition, AGRI-FICA taxes, in the amount of \$41,375.51, plus five percent (5%) interest per annum, is Allowed and shall be paid in the following manner. The Debtors agree to have Link Farms, Inc. assign to the Debtors the annual dividend payments due from the Deaf Smith Electric Cooperative, which will begin in January 2004. Upon receipt, the Debtors shall immediately turn over such payment to the IRS for application on the foregoing taxes. The Debtors believe these payments will be between \$6,000.00 and \$8,000.00 annually. Such payments shall continue until the IRS' claim is paid in full, or until the Debtors' home, located at 1712 Plains Avenue, Hereford (Deaf Smith County), Texas is sold and sufficient proceeds from the sale are paid to the IRS to fully pay the remaining balance of the Claim. Upon Confirmation of this Plan, the IRS is authorized to file a real property lien on the Debtors' house identified above, with no further notice to the Debtors. If any balance remains on the IRS' claim following the above events, or if the Stray Voltage Litigation is resolved prior to the IRS' claim being paid in full, the remaining balance of the IRS' claim shall be paid from the Link's portion of the recovery from such litigation.

- AA. All impaired classes of the Debtors voted in favor of the Plan.
- BB. The Debtors are “Family Farmers” as that term is defined in 11 U.S.C. §101(18).
- CC. The Debtors shall file their Motion to Enter Final Decree and report of distribution on or before the 180th day following the Effective Date under Case No. 02-20961, and shall be closed as soon thereafter as is practicable.
- DD. The Debtors have listed those items on Schedule C as exempt. The deadline to objection to said exemptions has passed. Therefore, all of the exemptions claimed by the Debtors will be utilized by the Debtors.
- EE. **The Debtors are required to pay all fees due and owing as of the Confirmation to the United States Trustee's Office. All fees will be paid in full on the Effective Date.**
- FF. The Reorganized Debtors will file such post-Confirmation reports as the United States Trustee may reasonably require until a final decree is entered in the case.

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Submitted by:

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Please return a signed copy of the Order to the attorney listed above