UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW MEXICO

In re:
THE VAUGHAN COMPANY, REALTORS,
Debtor. No. 10-10759-s11

ORDER GRANTING IN PART AND DENYING IN PART MOTIONS OF DOUGLAS F. VAUGHAN (1) TO ATTEND SEGAL DEPOSITION, AND (2) CONCERNING ATTORNEY-CLIENT AND OTHER PRIVILEGES

Douglas F. Vaughan, through his criminal defense counsel Law Office of Amy Sirignano, PC, has filed his (a) Motion for Order to Allow Debtor's Criminal [Defense] Attorney to Attend Deposition of Debtor's Former Attorney and Staff, and to Continue Depositions (doc 483)[1] and (b) Douglas F. Vaughan's Brief on Issue of Attorney-Client Privilege and Motion for Protective Order Regarding Creditor and Real Party in Interest's Individual Attorney-Client Privilege as Distinguished from Attorney-Client Privilege of the Vaughan Company, Realtors (doc 493). The Chapter 11 Trustee of The Vaughan Company, Raaltors ("VCR") Judith Wagner ("Trustee") through her counsel Arland & Associates, P.C. has responded, and both sides with several submissions have fully briefed the issues. See, in addition to the foregoing, docs 484, 492, 498, 499, 526, 528 and 530.[2] Mr.

[1] The docket text entered into CM by the filer (Ms. Sirignano) describes this item as a motion for protective order.

[2] The thoroughness of the briefs leads to the Court to conclude that it does not need to conduct oral argument. Therefore Mr. Vaughan's request for oral argument, doc 493 at 32, is denied.

Vaughan, as debtor in his own chapter 7 bankruptcy case[3] and facing both civil and criminal liability, seeks several forms of relief based in good part but not exclusively on the assertion of his attorney-client privilege. Among other things, he wants to attend (in effect, continue to participate in) the deposition of Mr. Silvain Segal and Mr. Segal's legal assistant Ms. Sherry Alba, to prevent Mr. Segal from testifying about various matters, to have turned over to him documents from Mr. Segal's files, and to have the Court conduct an in-camera review of documents and communications that are being litigated. For the reasons set forth herein, the Court grants the motions in part and denies them in part.[4]

BACKGROUND

Mr. Segal began his representation of Mr. Vaughan and some of his companies about 1992. Mr. Segal played a major role in creating the promissory note program which Mr. Vaughan later utilized as the basis for his Ponzi scheme, including drafting forms of promissory notes and mortgages.[5] It seems relatively

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[3] In re Douglas F. Vaughan, No. 10-10763-s7, United States Bankruptcy Court for the District of New Mexico.

[4] The Court has subject matter and personal jurisdiction pursuant to 28 U.S.C. §§1334 and 157(b); this is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(A) and (O); and these are findings of fact and conclusions of law as may be required by Rule 7052 F.R.B.P.

[5] To preclude any misunderstanding, the Court is not
(continued...)

clear from the portions of the Segal testimony cited to the Court that, with apparently a single exception, neither Mr. Vaughan nor Mr. Segal distinguished between advice given and work done for Mr. Vaughan or for his companies.[6] The fact that Mr. Segal used language such as "Mr. Vaughan came to me" must be taken in the context of all the testimony; namely, that Mr. Vaughan, perhaps the most well known name in greater Albuquerque real estate at that time, controlled a number of companies (most importantly VCR), that he needed work done for all of them (though most of the work was for VCR), and that he was the person to authorize the work. Nothing in Mr. Segal's testimony presented so far, with the single insignificant exception noted above, delineates a specific instance in which Mr. Vaughan sought from Mr. Segal legal advice or product pertaining to his personal situation apart from VCR. It is in this context that the Court considers the legal arguments presented by the parties.[7]

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[5](...continued)
suggesting that Mr. Segal himself engaged in any wrongful activity.

[6] The single exception appears to have been a conversation that took place shortly around the time that Mr. Vaughan was temporarily held in detention following his arrest. The Trustee appears to have no interest in pursuing that conversation.

[7] In conducting this analysis, the Court intimates no criticism, much less any conclusion, that Mr. Segal's not continually distinguishing between Mr. Vaughan or any of his companies was negligent or in any way improper. Of course, when and if the Court is properly presented with that specific
(continued...)

ANALYSIS

Attorney-Client Privilege

The parties agree, as they must, that the Trustee has control over the attorney client privilege for VCR. Commodity Futures Trading Comm'n v. Weintraub, 471 U.S. 343, 348-49, 353-54 (1985). It would be inconsistent with Weintraub if another party could prevent the Trustee's control of the privilege, such as preventing the Trustee from obtaining the testimony of former counsel for the estate, by asserting a privilege (attorney client, Fifth Amendment or work-product) on behalf of that other party. That is, the Trustee must be allowed to invoke or waive the privilege regardless of the interests of any other party, including of course the former officer of the corporation.

Further, as Mr. Vaughan concedes, he has the burden to establish the applicability to him of the privilege (which is narrowly construed) in these circumstances. Doc 493 at 10.

> The party seeking to assert the attorney-client privilege has the burden of establishing its applicability. Motley v. Marathon Oil Co., 71 F.3d 1547, 1550 (10th Cir. 1995). The privilege is governed by the common law and is to be strictly construed. Trammel v. United States, 445 U.S. 40, 47, 50, 100 S.Ct. 906, 63 L.Ed.2d 186 (1980); In re Grand Jury Proceedings of John Doe v. United States, 842 F.2d 244, 245-46 (10th Cir. 1988).

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[7](...continued)
question, the Court will decide the issue.

Intervenor v. United States (In re Grand Jury Proceedings (Roe and Doe)), 144 F.3d 653, 658 (10th Cir.), cert. denied Anderson v. U.S., 525 U.S. 966 (1998). See also Foster v. Hill (In re Foster), 188 F.3d 1259, 1264 (10th Cir. 1999) ("A party claiming the attorney-client privilege must prove its applicability, which is narrowly construed.").[8]

To successfully assert the attorney-client privilege, Mr. Vaughan will have to meet the rather stringent requirements set out by the Tenth Circuit:

> The Second and Third Circuits have employed the following test to determine whether an officer may assert a personal privilege with respect to conversations with corporate counsel despite the fact that the privilege generally belongs to the corporation:
>
> > First, they must show they approached [counsel] for the purpose of seeking legal advice. Second, they must demonstrate that when they approached [counsel] they made it clear that they were seeking legal advice in their individual rather than in their representative capacities. Third, they must demonstrate that the [counsel] saw fit to communicate with them in their individual capacities, knowing that a possible conflict could arise. Fourth, they must prove that their conversations with [counsel] were confidential. And, fifth, they must show that the substance of their conversations with [counsel] did not concern matters within the company or the general affairs of the company.
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> International Bhd. of Teamsters, 119 F.3d at 215 (quoting [In re Bevill, Bresler & Schulman Asset Management Corp., 805 F.2d 120, 123] (3d Cir.1986) (quoting In re Grand Jury Investigation, 575 F.Supp.

[8] In Foster, the primary issue was the extent to which a chapter 7 trustee could compel the waiver of an individual debtor's attorney-client privilege.

> 777, 780 (N.D.Ga.1983))). A personal privilege does not exist merely because the officer "reasonably believed" that he was being represented by corporate counsel on an individual basis. International Bhd. of Teamsters, 119 F.3d at 216. In certain circumstances, reasonable belief may be enough to create an attorney-client relationship, but it is not sufficient here to create a personal attorney-client privilege. See Cole v. Ruidoso Mun. Schools, 43 F.3d 1373, 1384 (10th Cir.1994) (holding, in context of motion to disqualify counsel, attorney-client relationship exists where party submits confidential information to a lawyer and it does so with a reasonable belief that the lawyer was acting as its attorney).

Grand Jury Proceedings (Roe and Doe), 144 F.3d at 659 (emphasis in original).

The Tenth Circuit went on to conclude, in that case where the district court had concluded from testimony of the corporate attorneys that in fact the intervenor (the individual) had come to them for legal advice concerning him only and not the corporation, that the intervenor had established a "limited" attorney-client relationship with corporate counsel.[9] Id. It then went on to add:

> Our holding is an extremely limited one and does not extend to communications made while third parties were present nor does it extend to communications in which both corporate and individual liability were discussed. It includes only that very small portion of communications in which Intervenor sought legal advice

[9] To be sure, Mr. Vaughan asserts that Mr. Segal was just as much counsel to him as he was counsel to VCR. And that is a difference between Mr. Vaughan's circumstances and those set out in Grand Jury Proceedings (Roe and Doe). But the difference is one of degree rather than a qualitative difference, and the principle involved – the way of analyzing the problem – is the same.

> as to his personal liability without regard to any corporate considerations.

Id. (emphasis added).

And finally, in a follow-up decision in the same matter, the Tenth Circuit ruled on the District Court's application of part of the standard set in Grand Jury Proceedings (Roe and Doe):

> We conclude that the district court erred in finding that Intervenor, as a matter of law, could not establish the existence of a personal attorney-client relationship under the fifth prong of In Matter of Bevill simply because the subject matter of the documents related to corporate activities. The fifth prong of In Matter of Bevill, properly interpreted, only precludes an officer from asserting an individual attorney client privilege when the communication concerns the corporation's rights and responsibilities. However, if the communication between a corporate officer and corporate counsel specifically focuses upon the individual officer's personal rights and liabilities, then the fifth prong of In Matter of Bevill can be satisfied even though the general subject matter of the conversation pertains to matters within the general affairs of the company. For example, a corporate officer's discussion with his corporation's counsel may still be protected by a personal, individual attorney-client privilege when the conversation specifically concerns the officer's personal liability for jail time based on conduct interrelated with corporate affairs. Such a conversation would satisfy the fifth prong of In Matter of Bevill test because the officer's potential prison sentence is outside the scope of the corporation's concerns and affairs.

In re Grand Jury Proceedings, 156 F.3d 1038, 1041 (10th Cir. 1998). The quoted language illustrates the clear possibility of the existence of the privilege and at the same time the difficulty in this case of qualifying for it.

So far, Mr. Vaughan has not met his burden to establish the applicability to him of the privilege with respect to any testimony of Mr. Segal[10] (or Ms. Alba) or any documents that Mr. Segal may have produced. To be fair, Mr. Vaughan has been up to now playing "catch up", with Mr. Segal's deposition having started without him and thousands of documents delivered to the Trustee unreviewed by him.[11] Mr. Vaughan's criminal defense counsel finds herself needing to assert various privileges for her client more than a year after the bankruptcy case started. In fairness, therefore, Mr. Vaughan needs to be given the opportunity to complete his review of the documents and then, with the standards set out in this opinion, submit for a ruling any documents that meet the standards. Any claims of privilege for further testimony from Mr. Segal or Ms. Alba may also be

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[10] Again, with the apparent exception of the one invocation of the privilege by Mr. Segal identified above.

[11] The Court is aware that Mr. Vaughan in the criminal action pending against him is making up for lost time. See Order [on Defendant's Emergency Motion for Protective Order Forbidding Third Parties from Accessing, Disrupting, or Removing Documents Seized by State Search Warrants and Defendant's Amendment to Emergency Motion] (doc 53) entered in United States v. Vaughan, CR No. 11-404 BB, United States District Court, District of New Mexico. By pointing out that the Trustee did not arrange for Mr. Vaughan to review documents before obtaining them, this Court is not criticizing the Trustee in any way. In fact, what she has done is move aggressively to perform exactly the duties she is required to perform, particularly in light of filing deadlines that were never very far off in light of the enormous amount of research and organization of data that has to be done as the basis for what may be numerous adversary proceedings.

asserted, assuming again that such claims meet the standards set out herein.

A critical part of any evidence that Mr. Vaughan might offer in support of the assertion of the privilege would have to be testimony from Mr. Segal that fits into the standard that Mr. Vaughan must meet. In effect, therefore, for Mr. Vaughan to succeed, he will have to have testimony (or documents) from Mr. Segal stating that with respect to any given conversation or document, both Messrs Vaughan and Segal knew and intended that the communication in question constitute advice specifically to Mr. Vaughan as the client (separate from the corporation) for his own benefit. For example, Mr. Segal testified that "I guess I was working for the company and for him. I just viewed them all as one." Quoted in doc 495 at 15. Clearly this statement would not support the assertion by Mr. Vaughan of the attorney-client privilege separate from that of the Trustee such that Mr. Vaughan could prevent Mr. Segal from testifying about any conversations or transactions conducted by Mr. Segal with that mind set. Similarly, the mere facts that Mr. Vaughan pledged personal property, signed personal guaranties or listed various obligations as debts of his personal bankruptcy estate do not establish by themselves the existence of an attorney-client relationship.

Given the stringency of the showing that Mr. Vaughan must make to establish a personal attorney-client privilege with Mr. Segal, it is hard to see how he could be successful, especially in light of the testimony already provided by Mr. Segal, as supplied by the parties and so briefly summarized by the Court above.[12] Nevertheless, Mr. Vaughan should not be deprived of the attempt to continue making that showing. Thus, his criminal defense attorney must be allowed to continue to appear at and participate in the deposition of Mr. Segal and the assistant. And the attorney must be allowed to establish, before the "substantive" part of the deposition continues, that Mr. Segal and his assistant understand what sorts of testimony and document production that Mr. Vaughan seeks to prevent by virtue of the

[12] Almost a fortiori, if this is what the standard is for Mr. Vaughan to assert the privilege personally, it will be equally as hard or harder for him to assert the privilege on the basis of an alter ego theory. See doc 493 at 29-31. Adjudging an individual liable for a corporate debt because that individual has disregarded corporate formalities, etc. does not mean that the corporation was not the intended recipient of the advice, and thus does not mean that as the intended recipient of the advice the corporation (that is, the Trustee) does not control the privilege with respect to the advice. The corporation and its owner/officer sharing in liability does not by definition in effect deprive the corporation of its own attorney-client privilege. Should the individual try to show that in obtaining the advice of counsel in the name of the corporation, the individual and the counsel understood that the advice to the corporation was intended instead for the individual, the standards set out in Grand Jury Proceedings (Roe and Doe) and In re Grand Jury Proceedings would be applicable.

attorney-client privilege, the work-product rule, and the Fifth Amendment privilege.

However, those appearances and participation must not become the occasion for in effect improperly delaying or even obstructing the examinations of the witnesses. Once the standards, concerning Mr. Vaughan's personal attorney-client privilege, the work-product rule, and the Fifth Amendment privilege, are clear to Mr. Segal (or his assistant), presumably before any continuation of questioning, it should not be necessary to remind the witnesses or to inquire as to each question whether they understand or recall what the standard is.[13]

Mr. Vaughan also asserts that Mr. Segal has turned over to the Trustee documents to which Mr. Vaughan's personal attorney-client privilege applies, and demands that they be returned.[14] No one has yet identified to the Court any such documents specifically. Clearly if there are any such documents now in the possession of the Trustee, and if Mr. Vaughan wants them reviewed

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[13] Given the experience of Mr. Segal and the expertise of his counsel, an improper disclosure, inadvertent or otherwise, is extremely unlikely in any event.

[14] Mr. Vaughan also requests the return to Mr. Segal of any documents for companies other than VCR. Should the Trustee be in possession of any such documents that were produced only for a company other than VCR, she should return such documents to Mr. Segal unless she can show that she is otherwise entitled to possession of those documents.

by the Court for privilege as he asserts, he must assemble those documents and provide them to the Court for review.[15] He must also be prepared to argue, as to any documents that have already been turned over to the Trustee, whether the turnover of such documents to the Trustee has in effect caused the loss of the benefit to him of the attorney-client privilege, the work-product rule and the Fifth Amendment privilege. To accomplish that submission and review by the Court, Mr. Vaughan, through his counsel, must be given access to all the documents turned over to the Trustee, so that he can find any documents that might fit within that narrow category.[16] And that access should be granted immediately, because the Court is not conditioning the continuation of the examination of Mr. Segal or his assistant on

[15] At first blush it would seem odd to have an in camera review of documents that are in the possession of the Trustee. Thus unless documents are produced from Mr. Segal which have not already been turned over to the Trustee, the Court will review the documents but not in camera.

[16] The Court is not deciding at this time whether the access to the documents is only through Ms. Sirignano or a person designated by her, or by Mr. Vaughan in addition to Ms. Sirignano. One reason for not deciding this issue is that the Court has no idea how many documents have been turned over to the Trustee, in what medium they exist, or what resources will be needed to review them. The Court assumes the parties can work this issue out between themselves, taking into consideration such matters as the cost of counsel performing the review versus the cost of the client doing much of the review, the lack of a basis for believing that Mr. Vaughan would attempt to alter documents (regardless of his prepetition conduct), etc.

the review of the documents either by Mr. Vaughan (or his counsel or designated person) or by the Court in camera or otherwise.[17]

Work-product Rule

Mr. Vaughan also invokes the work-product rule as a basis for shielding disclosure of testimony and documents. To begin with, it is important to focus on the interest served by the work-product rule; to wit, "society's interest is protecting the adversary system by shielding litigants' work-product from their opponents, and thus freeing lawyers to create such materials without fear of discovery and exploitation." Foster, 188 F.3d at 1272 , citing Hickman v. Taylor, 329 U.S. 495 (1947). The doctrine protects not lawyers or clients but the adversary trial process itself. Foster, 188 F.3d at 1272, citing Moody v. IRS, 654 F.2d 795, 800 (D.C. Cir. 1981).

First, it appears that there is or was no litigation process to be protected in this instance. Although Mr. Vaughan asserts that correspondence between Messrs Segal and Vaughan, referring to e-mails from investors, led Mr. Segal to produce work product for Mr. Vaughan's defense, that showing has not been yet made to the Court. Should Mr. Vaughan submit documents to the Court for

[17] The Order (doc 53) entered in United States v. Vaughan, CR No. 11-404 BB, United States District Court, District of New Mexico, recites among other provisions that the Trustee has agreed to provide the documents in her possession to Mr. Vaughan for his review. That order was entered August 25, 2011, and the Court assumes that the Trustee has already complied with her obligation.

which the work-product claim is made, he will need to provide substantiation for the application of the work-product rule as to those documents.[18]

The notes, mortgages and similar documents seem to be anything but the "oral and written statements of witnesses, or other information, secured by an adverse party's counsel in the course of preparation for possible litigation after a claim has arisen." Hickman, at 497. The documents prepared by Mr. Segal were essentially forms for use by his clients and the investors, rather than the closely held research and investigation that archetypically characterizes those items to which the work-product rule genuinely applies.

Additionally, the product sought to be shielded is comprised in large part of the promissory notes, mortgages and related documentation that was at the heart of the scheme and of which numerous (indeed, too numerous) copies abound in public. If there was something private about the work that Mr. Segal did, which would justify the application of the work-product rule, it has not been shown yet.

[18] In Hickman, the court ruled that the materials need not be delivered because plaintiff in that case did not make "any showing of necessity or any indication or claim that denial of such production would unduly prejudice the preparation of petitioner's case or cause him any hardship or injustice." Id. at 509.

Finally, much the same standard applies for the assertion by Mr. Vaughan of the work-product rule (even assuming that there is any work-product rule applicable to any party) as it does for the attorney-client privilege; that is, Mr. Vaughan will have to show the applicability of the work-product rule to his situation. The Trustee has already freed, indeed required, Mr. Segal to disclose everything in his files for VCR. And while it is apparently true that Mr. Segal independently of his (former) clients is entitled to shield documents and mental impressions from disclosure pursuant the work-product rule, In re Grand Jury Subpoenas, 561 F.3d 408, 411 (5th Cir. 2009) (citation omitted),[19] it appears that Mr. Segal has made no such request. Thus, only that work-product which was produced specifically and only for Mr. Vaughan, consistent with the standards set forth above for asserting the attorney-client privilege, is protected from disclosure.

Fifth Amendment Privilege

Concerning Mr. Vaughan's assertion of a Fifth Amendment privilege to prevent Mr. Segal from testifying, Grand Jury Proceedings (Roe and Doe) is also instructive:

> "There is no constitutional right not to be incriminated by the testimony of another.... The privilege against self-incrimination is solely for the benefit of the witness and is purely a personal privilege of the witness, not for the protection of

[19] "[T]he work-product doctrine ... is broader than and distinct from the attorney-client privilege." Foster, at 1272 (citation omitted).

> other parties." [United States v. Skolek, 474 F.2d 582, 584 (10th Cir.1973)]. The Fifth Amendment protects against " 'compelled self-incrimination, not (the disclosure of) private information.' " Fisher v. United States, 425 U.S. 391, 401, 96 S.Ct. 1569, 48 L.Ed.2d 39 (1976) (quoting United States v. Nobles, 422 U.S. 225, 233 n. 7, 95 S.Ct. 2160, 45 L.Ed.2d 141 (1975)). Thus, a " 'party is privileged from producing evidence but not from its production.' " Fisher, 425 U.S. at 399, 96 S.Ct. 1569 (quoting Johnson v. United States, 228 U.S. 457, 458, 33 S.Ct. 572, 57 L.Ed. 919 (1913)). The relevant question for our analysis, then, is whether the information was obtained through compulsion, not whether the information was private.
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> In certain circumstances, where an attorney is being compelled to produce documents that his or her client could personally bar from production under the Fifth Amendment, "the attorney to whom they are delivered for the purpose of obtaining legal advice should also be immune from subpoena." Fisher, 425 U.S. at 396, 96 S.Ct. 1569. However, the instant case is different because the information sought is the content of oral statements made by Intervenor that were not compelled. In re Feldberg, 862 F.2d 622, 629 (7th Cir.1988); In re Grand Jury Proceedings (Wilson), 760 F.2d 26, 27 (1st Cir.1985). Compulsion of the attorneys' testimony as to voluntary statements made by the client does not, therefore, implicate the Fifth Amendment's protection of the client against "compulsory self-incrimination." Feldberg, 862 F.2d at 629. The statements might be protected by the attorney-client privilege, but not where, as here, the crime-fraud exception applies.

Id., 144 F.3d at 662.[20]

Differently from the facts of Grand Jury Proceedings (Roe and Doe), Mr. Vaughan has not (yet) established that he has a personal attorney-client privilege with Mr. Segal. Thus, as a

[20] Of course, there has been no ruling that the crime-fraud exception applies (and the Court finds no need at this time to make such a ruling), but the standards regarding the testimony and document production by Mr. Segal (and perhaps his assistant) are usefully set out in the quoted language.

condition of asserting a Fifth Amendment privilege concerning Mr. Segal's testimony, Mr. Vaughan would have to establish the existence of an attorney-client privilege. Then he would have to submit to the Court those documents that were produced for him specifically[21], and show that Mr. Segal's production of those documents was compelled, and the documents were both "testimonial" and "incriminating". Foster, 188 F.3d at 1270 (quoting Fisher v. United States, 425 U.S. 391, 410 (1976). Of course, he cannot do this until he has had access to all the documents that Mr. Segal produced.

ORDER

IT IS THEREFORE ORDERED as follows:

1. Mr. Vaughan's request for a ruling that he has established that testimony of Mr. Segal has established the applicability of the attorney-client privilege, the work-product rule, or the Fifth Amendment privilege to the testimony of Mr. Segal (and perhaps Ms. Alba) is denied without prejudice.

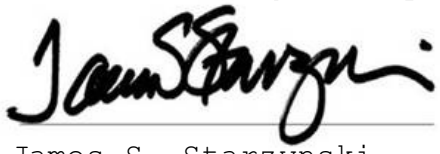
[21] That is, the Trustee is certainly entitled to production from Mr. Segal of VCR documents, regardless of any claims by Mr. Vaughan. Mr. Vaughan can assert a Fifth-Amendment privilege to prevent Mr. Segal's production of only those documents which were produced specifically for Mr. Vaughan in his personal capacity. And it probably goes without saying that VCR documents that the Trustee obtained directly from company files cannot be subject to any Fifth-Amendment claim.

2. Mr. Vaughan shall be given immediate access to any documents that the Trustee has collected, to the extent documents have not already been made available to Mr. Vaughan.

3. For Mr. Vaughan to argue the applicability of the attorney-client privilege, the work-product rule, or the Fifth Amendment privilege to the documents already obtained or to be obtained by the Trustee, Mr. Vaughan must assemble those documents (when they become available) and present them to the Court for its review, together with any explanatory material or other showing of the applicability of the privileges or rule invoked. A copy must be delivered to the Trustee, to the extent of any document already in the Trustee's possession. Should the Trustee wish to contest the applicability of the privileges or the rule, she must notify the Court immediately, and the Court will issue a scheduling order, unless the parties have already worked one out on their own. The Court will then conduct a review of the documents. The Court is not setting a deadline for this presentation at this time, since the circumstance should serve as a sufficient incentive for Mr. Vaughan to act promptly.

4. The Trustee shall return to Mr. Segal any documents which are unambiguously not documents that belong to or have been produced for any company (owned or claimed to be owned by

Mr. Vaughan) other than The Vaughan Company, Realtors, unless the Trustee justifies her possession of those documents on some basis (to which Mr. Vaughan may respond).



James S. Starzynski
United States Bankruptcy Judge

Date Entered on Docket: September 28, 2011

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