

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA
FOURTH DIVISION

In re:)
) Chapter 13
GERALD LAMONT ROEBUCK, SR.,)
) Case No. BKY 04-43855
Debtor.)

OBJECTIONS OF THE UNITED STATES
OF AMERICA TO THE CONFIRMATION OF THE
DEBTOR'S CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following objections to the Confirmation of Chapter 13 Plan proposed by this debtor and Motion to Dismiss:

1. The confirmation hearing is scheduled for September 16, 2004, at 10:30 a.m. at U.S. Bankruptcy Court, Courtroom 8 West, U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415.

2. The Court has jurisdiction over these objections pursuant to 28 U.S.C. §§ 157 and 1334, Fed. R. Bankr. P. 5005 and Local Rule 1070-1. This is a core proceeding. The petition commencing this Chapter 13 case was filed July 12, 2004. This case is now pending in this court.

3. These objections and Motion to Dismiss arise under 11 U.S.C. §§ 1322(a)(2); 1325(a)(3) and (6); and 1307(c) and Fed.

R. Bankr. P. 3015. These objections are filed under Fed. R. Bankr. P. 9013 and 9014 and Local Rules 3015-3, 3020-1 and 3020-3.

4. The United States, IRS, has an unsecured priority claim of \$23,779.46 and an unsecured general claim of \$21,249.58 against this debtor. The total claim is \$45,029.04, as set forth in the filed Proof of Claim of the IRS, a copy of which is attached hereto as Exhibit A.

5. This is the debtor's third Chapter 13 filing since November 1998. The debtor filed his first Chapter 13 petition, Bankruptcy No. 98-47252, on November 12, 1998. This case was dismissed on August 7, 2001 on the motion of the Chapter 13 Trustee. The debtor remained in this bankruptcy case for approximately 2 $\frac{3}{4}$ years. The debtor then filed a second Chapter 13 petition on November 1, 2001, Bankruptcy No. 01-44755, that was dismissed on the motion of the Chapter 13 Trustee on February 19, 2004. See Declaration of Roylene A. Champeaux attached hereto as Exhibit B.

6. The amount of the debtor's federal tax debt increased with each bankruptcy filing as follows:

IRS Proof of Claim in 1998 case	\$ 18,367.64
IRS Proof of Claim in 2001 case	\$ 39,543.84

See Exhibit B.

IRS Proof of Claim in instant case	\$ 45,029.04
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See Exhibit A.

7. During the more than five years the debtor remained under the protection of the Bankruptcy Code, the debtor failed to file and pay post-petition federal income taxes.

8. The United States submits that the debtor's conduct in failing to file and pay federal income taxes during the pendency of two Chapter 13 Bankruptcy cases constitutes bad faith such that this Plan should be denied confirmation and the case dismissed.

9. The Plan is not feasible and does not comply with 11 U.S.C. § 1325(a)(6) in that the debtor will not be able to make all of the payments under the Plan and comply with the Plan as evidenced by the debtor's failure to complete with the last two Chapter 13 Plans.

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by this debtor be denied confirmation and that the case be dismissed as having been filed in bad faith.

Date: August 16, 2004

THOMAS B. HEFFELFINGER
United States Attorney

/e/ Roylene A. Champeaux
By: ROYLENE A. CHAMPEAUX
Assistant United States Attorney
Attorney ID Number 154805
600 U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415
(612) 664-5685

Attorneys for the United States
of America, IRS

VERIFICATION

I, Marjorie Swanson, a Bankruptcy Specialist, of Area Nine (9) Small Business/Self Employed of the Internal Revenue Service, the movant named in the Chapter13 Bankruptcy No. 04-43855, declares under penalty that the foregoing information regarding the bankruptcy of Gerald Lamont Roebuck Sr. is true and correct according to the best of my knowledge, information, and belief.

Signed: *Marjorie Swanson*
Marjorie Swanson
Bankruptcy Specialist

Dated: August 10, 2004

UNITED STATES BANKRUPTCY COURT		DISTRICT OF MINNESOTA	PROOF OF CLAIM						
Name of Debtor GERALD LAMONT ROEBUCK SR		Case Number 04-43855	 3						
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.									
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.							
Name and address where notices should be sent: Internal Revenue Service Internal Revenue Service 316 North Robert Street Stop 5700STP St. Paul, MN 55101 Telephone number: (605) 226-7216 Creditor #:5970813		THIS SPACE IS FOR COURT USE ONLY							
Account or other number by which creditor identifies debtor: see attachment		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ if this claim <input type="checkbox"/> amends							
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="display: flex; justify-content: space-between;">(date)(date)</div>									
2. Date debt was incurred: see attachment		3. If court judgment, date obtained:							
4. Total Amount of Claim at Time Case Filed: \$ <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><u>21,249.58</u></td> <td style="text-align: center;"><u>23,779.46</u></td> <td style="text-align: center;"><u>45,029.04</u></td> </tr> <tr> <td style="text-align: center; font-size: small;">(unsecured)</td> <td style="text-align: center; font-size: small;">(secured)</td> <td style="text-align: center; font-size: small;">(Total)</td> </tr> </table> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.				<u>21,249.58</u>	<u>23,779.46</u>	<u>45,029.04</u>	(unsecured)	(secured)	(Total)
<u>21,249.58</u>	<u>23,779.46</u>	<u>45,029.04</u>							
(unsecured)	(secured)	(Total)							
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>23,779.46</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>							
6. Unsecured Nonpriority Claim \$ <u>21,249.58</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY							
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.									
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.									
10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; display: inline-block;"> EXHIBIT A </div>							
Date 08/09/2004	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Maryorie Swanson</u> _____ /s/ MARJORIE SWANSON, Insolvency Technician, Bk. Specialist								

Proof of Claim for Internal Revenue Taxes

Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: GERALD LAMONT ROEBUCK SR
3806 - 58TH AVENUE
BROOKLYN CENTER, MN 55429

Docket Number	04-43855
Type of Bankruptcy Case	Chapter 13
Date of Petition	07/12/2004

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

PRIOR BANKRUPTCY(S) AFFECT THE PRIORITY DETERMINATION.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-3971	INCOME	12/31/1995	03/15/1999	\$2,226.24	\$2,494.97
XXX-XX-3971	INCOME	12/31/1996	03/01/1999	\$0.00	\$1,829.99
XXX-XX-3971	INCOME	12/31/1997	02/22/1999	\$0.00	\$1,465.78
XXX-XX-3971	INCOME	12/31/1998	04/22/2002	\$3,313.00	\$1,402.76
XXX-XX-3971	INCOME	12/31/1999	02/11/2002	\$3,404.06	\$1,066.31
XXX-XX-3971	INCOME	12/31/2000	02/11/2002	\$1,921.00	\$385.99
XXX-XX-3971	INCOME	12/31/2001	07/19/2004	\$1,653.00	\$199.42
XXX-XX-3971	INCOME	12/31/2002	07/19/2004	\$1,059.00	\$61.87
XXX-XX-3971	INCOME	12/31/2003	07/19/2004	\$1,281.00	\$15.07
				<u>\$14,857.30</u>	<u>\$8,922.16</u>

Total Amount of Unsecured Priority Claims: \$23,779.46

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-3971	INCOME	12/31/1992	03/29/1999	\$1,136.00	\$1,531.07
XXX-XX-3971	INCOME	12/31/1993	05/10/1999	\$1,403.00	\$1,668.17
XXX-XX-3971	INCOME	12/31/1994	03/08/1999	\$1,498.00	\$1,517.78
				<u>\$4,037.00</u>	<u>\$4,717.02</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) \$9,109.32

Penalty to date of petition on unsecured general claims (including interest thereon) \$3,386.24

Total Amount of Unsecured General Claims: \$21,249.58

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA
FOURTH DIVISION

In re:)
) Case No. BKY 04-43855
GERALD LAMONT ROEBUCK, SR,)
) Chapter 13
Debtor.)

DECLARATION OF ROYLENE A. CHAMPEAUX

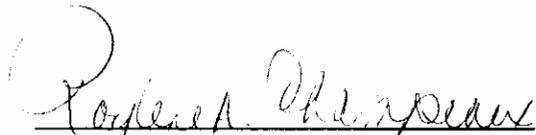
1. This declaration and the attached exhibits are submitted pursuant to 28 U.S.C. § 1746 in connection with the Objections of the United States of America to the Confirmation of the Debtor's Chapter 13 Plan and the United States Motion to Dismiss. I am the Assistant United States Attorney to whom this case is assigned.

2. Attached are certified copies of the following:

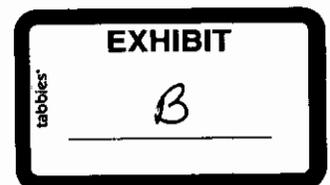
- A. Docket - Bankruptcy No. 98-47252
- B. Claims Register - Bankruptcy No. 98-47252
- C. Docket - Bankruptcy No. 01-44755
- D. Claims Register - Bankruptcy No. 01-44755

3. Pursuant to 28 U.S.C. § 1746 I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 16, 2004 in Minneapolis, Minnesota.



ROYLENE A. CHAMPEAUX
Assistant United States Attorney



Return to Search Results Page

U.S. Bankruptcy Court
District of Minnesota (Minneapolis)

Bankruptcy Petition #: 98-47252

Date filed: 11/12/98 Date terminated: 7/29/03
Assigned to: JUDGE NANCY C DREHER
Chapter 13 voluntary asset joint

* Attorneys *

GERALD LAMONT ROEBUCK, SR
3806 BASS LK RD
BROOKLYN CENTER, MN 55429
SSN: XXX-XX-3971
* Debtor *

MICHAEL K HOVERSON
MICHAEL K HOVERSON AND
ASSOCIATES
333 WASHINGTON AVE N STE 308
MINNEAPOLIS, MN 55401
612-349-2728

TERESA MAE ROEBUCK
aka
TERESA MAE TURNER-FRANKLIN
3806 BASS LK RD
BROOKLYN CENTER, MN 55429
SSN: XXX-XX-5907
* Debtor *

ERIC N TALSNESS
[term 02/29/00]
905 JEFFERSON AVE STE 201
ST PAUL, MN 55102
651-222-6200

MICHAEL K HOVERSON
[term 02/28/00]
(See above)

JASMINE Z KELLER
12 S 6TH ST STE 310
MINNEAPOLIS, MN 55402
* Trustee *

US TRUSTEE
1015 U S COURTHOUSE
300 S 4TH ST
MINNEAPOLIS, MN 55415
* U S Trustee *

Proceedings include all events.

CLOSED

11/12/98 1 Voluntary Petition missing documents: Schedules A through J
;Proof of Claim (gov) Deadline: 5/11/99 (Filing Fee \$
160.00 Receipt # 104658) (lab) [EOD 11/16/98]

11/12/98 2 PRELIMINARY Matrix. (lab) [EOD 11/16/98]

Docket as of August 16, 2004 11:47 am

Page 1

CERTIFIED COPY - Certified a true copy
6 pages on (date) 8/16/2004
Lori Vosejka, Acting Clerk, United States
Bankruptcy Court, District of Minnesota
(SEAL) BY Woods, Deputy Clerk

DECLARATION
EXHIBIT A

08/16/2004 11:49 AM

Proceedings include all events. CLOSED
 98-47252 In re: GERALD LAMONT ROEBUCK SR and TERESA MAE ROEBUCK MSD 2DATES

11/16/98 3 Order Upon Partial Case Filing ; Incomplete Filings Due: 11/27/98 Certificate of Mailing. (lab) [EOD 11/16/98]

11/25/98 4 Schedules (lab) [EOD 11/25/98]

11/25/98 5 Matrix. (mai) [EOD 11/30/98]

11/25/98 6 Worksheet Re: Meeting of Creditors. (mai) [EOD 11/30/98]

11/25/98 7 Chapter 13 Plan. (mai) [EOD 12/01/98]

11/25/98 8 Notice of Meeting of Creditors under 11 USC 341(a) Scheduled For 11:15 12/23/98 At Ch. 13 Office Minneapolis Confirmation Hearing Set For 10:00 1/7/99 At Courtroom West 7 (Minneapolis) ;Last Day to File Proofs of Claim: 3/23/99 (mai) [EOD 12/01/98]

12/3/98 9 Courts BNC Certificate of Service Re: [8-1] Meeting . # of Notices: 68 were sent out. (auto) [EOD 12/03/98]

12/3/98 10 Court's Certificate of Mailing Re: [7-1] Chapter 13 Plan . (mai) [EOD 12/07/98]

12/15/98 11 Notice of Returned Mail Re: Creditor. (keb) [EOD 12/15/98]

12/23/98 12 Notice of Appearance And Request For Service Of Notice By ERICH M RAMSEY for Interested Party JAYHAWK ACCEPTANCE CORP CERTIFICATE OF SERVICE. (mai) [EOD 12/23/98]

12/23/98 -- Meeting of Creditors Held. (kdg) [EOD 12/28/98]

12/24/98 13 Reaffirmation Agreement Between Debtor And Creditor JAYHAWK ACCEPTANCE CORP. Property: ACCOUNT. CERTIFICATE OF SERVICE. (mai) [EOD 12/28/98]

12/29/98 14 Objection by Creditor MN DEPT OF REVENUE to Confirmation of [7-1] Plan AND MOTION TO DISMISS OR CONVERT. AFFIDAVIT. MEMORANDUM. CERTIFICATE OF SERVICE. PROPOSED ORDER. (dbs) [EOD 12/29/98]

12/31/98 19 Application For Compensation Filed by MICHAEL K HOVERSON Attorney for Debtor. Fees: \$ 724.02. (dbs) [EOD 02/19/99]

1/7/99 15 Minute Sheet Re: [14-1] confirmation of plan Objection by MN DEPT OF REVENUE, [7-1] Chapter 13 Plan . CONTINUED TO 2/4/99. INTERIM ORDER SUBMITTED BY MN DEPT OF REVENUE. (dbs) [EOD 01/08/99]

1/7/99 -- Hearing Re: [7-1] Chapter 13 Plan ; CONTINUED Confirmation Hearing Set For 10:00 2/4/99 at Courtroom West 7 (Minneapolis) (dbs) [EOD 01/08/99]

Proceedings include all events. CLOSED
 98-47252 In re: GERALD LAMONT ROEBUCK SR and TERESA MAE ROEBUCK MSD 2DATES

1/8/99 16 Order Deferring Ruling on [14-1] by MN DEPT OF REVENUE confirmation of plan Objection, Deferring Ruling on [7-1] Chapter 13 Plan . CONTINUED TO 2/4/99. NO LATER THAN 2 WEEKS FROM DATE OF ORDER DEBTORS TO FILE TAX RETURNS. FAILURE TO COMPLY SHALL CONSTITUTE CAUSE FOR DISMISSAL. (1/7/99: DREHER, J) CERTIFICATE OF MAILING. (dbs) [EOD 01/08/99]

1/28/99 17 Modified Chapter 13 Plan filed by Debtor TERESA MAE ROEBUCK, Debtor GERALD LAMONT ROEBUCK . CERTIFICATE OF SERVICE. (dbs) [EOD 01/29/99]

2/4/99 18 Minute Sheet Re: [14-1] confirmation of plan Objection by MN DEPT OF REVENUE, [7-1] Chapter 13 Plan . HEARING CONTINUED. (dbs) [EOD 02/05/99]

2/4/99 -- Hearing Re: [17-1] Modified Plan by GERALD LAMONT ROEBUCK SR, TERESA MAE ROEBUCK ; CONTINUED Confirmation Hearing Set For 10:00 3/4/99 at Courtroom West 7 (Minneapolis) (dbs) [EOD 02/05/99]

3/1/99 20 NOTICE OF Withdrawal of [14-1] confirmation of plan Objection by MN DEPT OF REVENUE by Creditor MN DEPT OF REVENUE. (dbs) [EOD 03/02/99]

3/4/99 21 Minute Sheet Re: [17-1] Modified Plan by GERALD LAMONT ROEBUCK SR, TERESA MAE ROEBUCK . PLAN CONFIRMED (mai) [EOD 03/04/99]

3/4/99 22 Order Confirming [17-1] Modified Plan by GERALD LAMONT ROEBUCK SR, TERESA MAE ROEBUCK . Granting Attorney's Fees in the Amount of: \$ 724.02. Certificate of Mailing. (mai) [EOD 03/04/99]

6/7/99 23 Notice of Appearance And Request For Service Of Notice By RONALD G HOLBERT for Interested Party WMC MORTGAGE CORP . CERTIFICATE OF SERVICE. (mai) [EOD 06/07/99]

6/7/99 25 Debtor(s) Address Changed Per Letter. (dbs) [EOD 06/08/99]

6/8/99 24 Added Party to Matrix. RONALD G HOLBERT ATTY (ddj) [EOD 06/08/99]

11/15/99 26 Motion By Creditor WMC MORTGAGE CORP For Relief From Stay . Affidavit. Memorandum. Certificate of Service. Proposed Order. (mai) [EOD 11/15/99]

11/15/99 -- Filing Fee Paid in Full Re: [26-1] Motion For Relief From Stay by WMC MORTGAGE CORP (Filing Fee \$ 75.00 Receipt # 112808) (mai) [EOD 11/15/99]

11/15/99 -- Hearing Re: [26-1] Motion For Relief From Stay by WMC MORTGAGE CORP Scheduled For 2:30 12/2/99 at Courtroom West 7 (Minneapolis) (mai) [EOD 11/15/99]

Proceedings include all events. CLOSED
98-47252 In re: GERALD LAMONT ROEBUCK SR and TERESA MAE ROEBUCK MSD 2DATES

11/22/99 27 Report of Trustee Re: [26-1] Motion For Relief From Stay by
WMC MORTGAGE CORP (mai) [EOD 11/22/99]

12/2/99 28 Minute Sheet Re: [26-1] Motion For Relief From Stay by WMC
MORTGAGE CORP . NO APPEARANCES NECESSARY - MATTER
STIPULATED. JAMES GESKE TO PROVIDE REVISED ORDER. (kak)
[EOD 12/03/99]

12/3/99 29 Order Denying [26-1] Motion For Relief From Stay by WMC
MORTGAGE CORP . (DREHER,J:12/3/99). CERTIFICATE OF
MAILING. (kak) [EOD 12/03/99]

2/28/00 30 Substitution of Attorney. Added ERIC N TALSNESS. Terminated
attorney MICHAEL K HOVERSON for TERESA MAE ROEBUCK (dbs)
[EOD 02/29/00]

2/28/00 31 Application To Dismiss Case by Debtor TERESA MAE ROEBUCK.
JOINT CASE. APPLICATION IS FOR TERESA ONLY. (dbs)
[EOD 02/29/00]

2/29/00 32 Order Dismissing Case. ORDER IS FOR DISMISSAL OF TERESA
ROEBUCK ONLY. (dbs) [EOD 02/29/00]

3/2/00 33 Court's Certificate of Mailing Re: [32-1] To Dismiss Order
. (dbs) [EOD 03/03/00]

4/19/00 34 Affidavit of Default by Creditor WMC MORTGAGE CORP In RE:
[26-1] Motion For Relief From Stay by WMC MORTGAGE CORP.
AFFIDAVIT OF NONCOMPLIANCE. AFFIDAVIT OF SERVICE BY MAIL.
(kak) [EOD 04/19/00]

4/19/00 35 Order Granting [34-1] Affidavit by WMC MORTGAGE CORP
Granting [26-1] Motion For Relief From Stay by WMC MORTGAGE
CORP . (DREHER,J:4/19/00). CERTIFICATE OF MAILING.. (kak)
[EOD 04/19/00]

5/11/00 36 Motion by Trustee JASMINE Z KELLER To Dismiss or Convert
Case . Affidavit. Certificate of Service. (mai)
[EOD 05/11/00]

5/11/00 -- Hearing Re: [36-1] Motion To Dismiss or Convert Case by
JASMINE Z KELLER Scheduled For 10:00 6/1/00 at Courtroom
West 7 (Minneapolis) (mai) [EOD 05/11/00]

5/25/00 37 Modified Chapter 13 Plan filed by Debtor GERALD LAMONT
ROEBUCK . CERTIFICATE OF SERVICE. (dbs) [EOD 05/25/00]

5/25/00 38 Motion By Debtor GERALD LAMONT ROEBUCK To Confirm Modified
Plan . AFFIDAVIT. MEMORANDUM. CERTIFICATE OF SERVICE.
(dbs) [EOD 05/25/00]

Proceedings include all events. CLOSED
98-47252 In re: GERALD LAMONT ROEBUCK SR and TERESA MAE ROEBUCK MSD 2DATES

5/25/00 -- Hearing Re: [38-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR Scheduled For 10:00 7/6/00 at Courtroom West 7 (Minneapolis) (dbs) [EOD 05/25/00]

6/1/00 39 Minute Sheet Re: [36-1] Motion To Dismiss or Convert Case by JASMINE Z KELLER . HEARING CONTINUED (mai) [EOD 06/06/00]

6/1/00 -- Hearing Re: [36-1] Motion To Dismiss or Convert Case by JASMINE Z KELLER Continued For 10:00 7/6/00 at Courtroom West 7 (Minneapolis) (mai) [EOD 06/06/00]

6/29/00 42 Added Party DREAM OF AMERICA INC to Matrix. (klh) [EOD 07/12/00]

7/6/00 40 Minute Sheet Re: [36-1] Motion To Dismiss or Convert Case by JASMINE Z KELLER, [38-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR . PLAN CONFIRMED FOR GERALD L ROEBUCK SR ONLY. MOTION TO DISMISS GERALD L ROEBUCK SR STRICKEN. (mai) [EOD 07/06/00]

7/6/00 41 Order Granting [38-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR . CERTIFICATE OF MAILING. (mai) [EOD 07/06/00]

1/3/01 43 Debtor(s) Address Changed Per Chapter 13 Trustee's Office. (rmg) [EOD 01/16/01]

5/8/01 44 Motion by Trustee JASMINE Z KELLER To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY . Affidavit. Certificate of Service. (mai) [EOD 05/08/01]

5/8/01 -- Hearing Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER Scheduled For 10:00 6/7/01 at Courtroom West 7 (Minneapolis) . (mai) [EOD 05/08/01]

6/1/01 45 Modified Chapter 13 Plan filed by Debtor GERALD LAMONT ROEBUCK . (dbs) [EOD 06/04/01]

6/1/01 46 Motion By Debtor GERALD LAMONT ROEBUCK To Confirm Modified Plan . AFFIDAVITS. MEMORANDUM. (dbs) [EOD 06/04/01]

6/1/01 47 Certificate of Service by MICHAEL K HOVERSON for Debtor TERESA MAE ROEBUCK, Debtor GERALD LAMONT ROEBUCK of [45-1] Modified Plan by GERALD LAMONT ROEBUCK SR, [46-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR . (dbs) [EOD 06/04/01]

6/1/01 -- Hearing Re: [46-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR Scheduled For 10:00 7/5/01 at Courtroom West 7 (Minneapolis) . (dbs) [EOD 06/04/01]

Proceedings include all events. CLOSED
98-47252 In re: GERALD LAMONT ROEBUCK SR and TERESA MAE ROEBUCK MSD 2DATES

6/7/01 48 Minute Sheet Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER . HEARING CONTINUED (mgb) [EOD 06/12/01]

6/7/01 -- Hearing Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER Continued For 10:00 7/5/01 at Courtroom West 7 (Minneapolis) . (mgb) [EOD 06/12/01]

7/5/01 49 Minute Sheet Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER, [46-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR . BOTH HEARINGS CONTINUED (mai) [EOD 07/10/01]

7/5/01 -- Hearing Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER Continued For 10:00 8/2/01 at Courtroom West 7 (Minneapolis), [46-1] Motion To Confirm Modified Plan by GERALD LAMONT ROEBUCK SR Continued For 10:00 8/2/01 at Courtroom West 7 (Minneapolis) . (mai) [EOD 07/10/01]

8/2/01 50 Minute Sheet Re: [44-1] Motion To Dismiss or Convert Case AS TO DEBTOR GERALD L ROEBUCK ONLY by JASMINE Z KELLER . CASE DISMISSED. MOTION TO CONFIRM PLAN STRICKEN. (mai) [EOD 08/07/01] [Edit date 08/07/01]

8/7/01 51 Order Dismissing Case AS TO DEBTOR GERALD L ROEBUCK SR. (mai) [EOD 08/07/01]

8/15/01 52 Court's Certificate of Mailing Re: [51-1] To Dismiss Order . (mai) [EOD 08/16/01]

8/31/01 53 Trustee's Final Report in Chapter 13 Case - Dismissed. TERESA MAE ROEBUCK DISMISSED 2/29/00 AND GERALD LAMONT ROEBUCK SR DISMISSED 8/7/01. (rmg) [EOD 09/04/01]

7/29/03 54 Order Closing Case and Discharging Trustee. (cnn) [EOD 07/29/03]

7/29/03 -- Case Closed. (cnn) [EOD 07/29/03]

Claims Data for Case 98-47252

An 'underlined blue or purple' entry in the 'Creditor' column indicates that there is an image for the entry. The image can be accessed using either the Paperport viewer for MAX documents or the Adobe Acrobat Reader for PDF documents. These viewers may be downloaded free of charge by clicking on the Image Viewer Download hyperlink. Install help is available by clicking on the Viewer Install Help hyperlink. The buttons in the 'Link' column display text associated with the entry.

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Claim Date	Amount	Claim Number	Descriptive Text	Creditor	
12/04/98	368.46	1		<u>FIRST NATL BANK OF MARIN</u> PO BOX 98872 LAS VEGAS NV 89193-8872	Claim image exists
12/09/98	987.52	2		<u>KENNETH SALO DDS</u> 502 JEFFERSON HWY CHAMPLIN MN 55316	Claim image exists
12/10/98	131.77	3		<u>STEVEN ROSSO</u> 1600 WYNNE AVENUE ST PAUL MN 55108	Claim image exists
12/10/98	205.54	4		<u>INTERSTATE CREDIT CONTROL</u> 11300 MINNETONKA MILLS RD MINNETONKA MN 55305	Claim image exists
12/24/98	230.76	5		<u>PROVIDIAN FINANCIAL</u> PO BOX 192250 SAN FRANCISCO CA 94119-2250	Claim image exists
12/31/98	287.85	6		<u>MINNEGASCO</u> PO BOX 1297 MINNEAPOLIS MN 55472-0061	Claim image exists

CERTIFIED COPY - Certified a true copy
3 pages on (date) 8/16/2004
 Lori Vosejka, Acting Clerk/ United States
 Bankruptcy Court, District of Minnesota
 (SEAL) BY [Signature], Deputy Clerk

**DECLARATION
EXHIBIT B**

01/04/99	102.25	7		<u>ENDODONTIC ASSOC</u> 655 WEST MAIN ST ANOKA MN 55303	Claim image exists
01/07/99	758.88	8		<u>JAY HAWK</u> <u>ACCEPTANCE CORP</u> PO BOX 132429 DALLAS TX 75313	Claim image exists
01/15/99	16460.50	9	Please refer to Claim Number 19	<u>INTERNAL REVENUE</u> <u>SERVICE</u> STOP 5700 BKY 316 N ROBERT ST ST PAUL MN 55101	Claim image exists
02/05/99	17705.30	10		<u>EDUCATION CREDIT</u> <u>MGMT CORP</u> 101 E 5TH ST SUITE 2400 ST PAUL MN 55101	Claim image exists
02/08/99	619.23	11		<u>NSP</u> CHESTNUT SERVICE CENTER 1518 CHESTNUT AVENUE NORTH MINNEAPOLIS MN 55403	Claim image exists
02/10/99	2818.77	12		<u>FEYEREISN</u> C O YOST & BAILL ONE FINANCIAL PLAZA 120 S SIXTH STREET STE 2350 MINNEAPOLIS MN 55402	Claim image exists
02/11/99	18367.64	13	Amendment of Claim Number 9	<u>INTERNAL REVENUE</u> <u>SERVICE</u> STOP 5700 BKY 316 N ROBERT ST ST PAUL MN 55101	Claim image exists

03/17/99	6410.13	14		<u>MN DEPT OF REVENUE</u> BANKRUPTCY SECTION PO BOX 64447 ST PAUL MN 55164-0447	Claim image exists
04/09/99	987.52	15		<u>KENNETH SALO DDS</u> 502 JEFFERSON HWY CHAMPLIN MN 55316	Claim image exists
04/15/99	2422.98	16	Please refer to Claim Number 18	<u>MILWAUKEE CO CHILD</u> <u>SUPPORT</u> COURTHOUSE ROOM 101 901 N 9TH ST MILWAUKEE WI 53233	Claim image exists
06/07/99	83338.44	17		<u>WMC MORTGAGE CORP</u> 6320 CANOGA AVE 8TH FL WOODLAND HILLS CA 91367	Claim image exists
07/14/00	255.00	18	Amendment of Claim Number 16	<u>MILWAUKEE CO CHILD</u> <u>SUPPORT</u> COURTHOUSE ROOM 101 901 N 9TH ST MILWAUKEE WI 53233	Claim image exists
11/01/00	18367.64	19	Amendment of Claim Number 9	<u>INTERNAL REVENUE</u> <u>SERVICE</u> STOP 5700 BKY 316 N ROBERT ST ST PAUL MN 55101	Claim image exists

U S Bankruptcy Court - District of Minnesota
Last revised: October 24, 2000

Return to Search Results Page

U.S. Bankruptcy Court
District of Minnesota (Minneapolis)

Bankruptcy Petition #: 01-44755

Date filed: 11/1/01 Date terminated: 6/9/04
Assigned to: JUDGE NANCY C DREHER
Chapter 13 voluntary individual asset

===== * Attorneys *

GERALD LAMONT ROEBUCK, SR
3806 58TH AVE N
MINNEAPOLIS, MN 55429
SSN: XXX-XX-3971
* Debtor *

MICHAEL K HOVERSON
MICHAEL K HOVERSON AND
ASSOCIATES
333 WASHINGTON AVE N STE 308
MINNEAPOLIS, MN 55401
612-349-2728

JASMINE Z KELLER
12 S 6TH ST STE 310
MINNEAPOLIS, MN 55402
* Trustee *

US TRUSTEE
1015 U S COURTHOUSE
300 S 4TH ST
MINNEAPOLIS, MN 55415
* U S Trustee *

Proceedings include all events.

CLOSED

- 11/1/01 1 Voluntary Petition missing documents: Schedules A through J ;Proof of Claim (gov) Deadline: 4/30/02 (Filing Fee \$ 185.00 Receipt # 129091) (ddj) [EOD 11/02/01]
- 11/2/01 2 Order Upon Partial Case Filing ; Incomplete Filings Due: 11/16/01 Certificate of Mailing. (ddj) [EOD 11/02/01]
- 11/9/01 3 Schedules. (lab) [EOD 11/14/01]
- 11/9/01 4 Chapter 13 Plan. (slw) [EOD 11/15/01]
- 11/9/01 5 Notice of Meeting of Creditors under 11 USC 341(a) Scheduled For 10:00 12/14/01 At Ch. 13 Office Minneapolis Confirmation Hearing Set For 10:00 1/3/02 At Courtroom West 7 (Minneapolis) ;Last Day to File Proofs of Claim: 3/14/02 (slw) [EOD 11/15/01]

Docket as of August 16, 2004 11:21 am

Page 1

DECLARATION
EXHIBIT C

CERTIFIED COPY - Certified a true copy
<u>4</u> pages on (date) <u>8/16/2004</u>
Lori Vosejпка, Acting Clerk, United States Bankruptcy Court, District of Minnesota
(SEAL): BY <u>[Signature]</u> , Deputy Clerk
08/16/2004 11:23 AM

Proceedings include all events. CLOSED
 01-44755 In re: GERALD LAMONT ROEBUCK SR DISMSD 021904

11/17/01 6 Courts BNC Certificate of Service Re: [5-1] Meeting . #
 of Notices: 44 were sent out. (auto) [EOD 11/20/01]

11/17/01 7 Court's Certificate of Mailing Re: [4-1] Chapter 13 Plan .
 (slw) [EOD 11/20/01]

12/3/01 8 Notice of Returned Mail Re: Creditor DREAM OF AMERICA,
 INC.,WMC MORTGAGE, ENODOTIC ASSOC. (keb) [EOD 12/03/01]

12/7/01 9 Notice of Appearance and Request for Service of Notice by
 ERICH M RAMSEY for Interested Party JAYHAWK ACCEPTANCE CORP
 . CERTIFICATE OF SERVICE. (slw) [EOD 12/07/01]
 [Edit date 06/09/04]

12/17/01 10 Application For Compensation Filed by MICHAEL K HOVERSON
 Attorney for Debtor. For Compensation (Fees: \$ 711.24,)
 (dbs) [EOD 12/19/01]

1/3/02 11 Minute Sheet Re: [4-1] Chapter 13 Plan . PLAN CONFIRMED (slw)
 [EOD 01/04/02]

1/4/02 12 Order Confirming [4-1] Chapter 13 Plan . Granting
 Attorney's Fees in the Amount of \$ 711.24. CERTIFICATE OF
 MAILING (slw) [EOD 01/04/02]

4/11/02 13 Motion by Trustee JASMINE Z KELLER To Dismiss or Convert
 Case . Affidavit. Certificate of Service. (mai)
 [EOD 04/11/02]

4/11/02 -- Hearing Re: [13-1] Motion To Dismiss or Convert Case by
 JASMINE Z KELLER Scheduled For 10:00 5/2/02 at Courtroom
 West 7 (Minneapolis) . (mai) [EOD 04/11/02]

5/2/02 -- Minutes Re: [13-1] Motion To Dismiss or Convert Case by
 JASMINE Z KELLER . MATTER SETTLED. AGREED ORDER TO ENTER.
 (dbs) [EOD 05/03/02]

5/3/02 14 Order Denying [13-1] Motion To Dismiss or Convert Case by
 JASMINE Z KELLER . CERTIFICATE OF MAILING. (dbs)
 [EOD 05/03/02]

7/10/03 15 Notice of Hearing and Motion by Trustee JASMINE Z KELLER
 To Dismiss or Convert Case . Hearing Scheduled for 10:30
 8/7/03 at Courtroom West 7 (Minneapolis) Affidavit, Proof
 of Service. (A324) [EOD 07/10/03]

8/7/03 -- Minutes Re: [15-1] Motion To Dismiss or Convert Case by
 JASMINE Z KELLER . MATTER SETTLED. AGREED ORDER TO ENTER.
 (dbs) [EOD 08/07/03]

8/7/03 16 Order Denying [15-1] Motion To Dismiss or Convert Case by
 JASMINE Z KELLER . CERTIFICATE OF MAILING. (dbs)
 [EOD 08/07/03]

Proceedings include all events. CLOSED
01-44755 In re: GERALD LAMONT ROEBUCK SR DISMSD 021904

2/18/04 17 Affidavit of Default by Trustee JASMINE Z KELLER In Re:
[15-1] Motion To Dismiss or Convert Case by JASMINE Z
KELLER and [16-1] Order Proposed Order. ..DOCUMENTS NOT
SUBMITTED: , Proof of Service ..END DOCUMENTS NOT
SUBMITTED. (A324) [EOD 02/18/04]

2/19/04 18 Order Dismissing Case. (dbs) [EOD 02/19/04]

3/3/04 19 Court's Certificate of Mailing Re: [18-1] To Dismiss Order
. (D_S) [EOD 03/03/04]

5/11/04 20 Chapter 13 trustee's final report in dismissed case. (A324)
[EOD 05/11/04]

6/9/04 21 Order Closing Case and Discharging Trustee. (cnn)
[EOD 06/09/04]

6/9/04 -- Case Closed. (cnn) [EOD 06/09/04]

Claims Data for Case 1-44755

An 'underlined blue or purple' entry in the 'Creditor' column indicates that there is an image for the entry. The image can be accessed using either the Paperport viewer for MAX documents or the Adobe Acrobat Reader for PDF documents. These viewers may be downloaded free of charge by clicking on the [Image Viewer Download](#) hyperlink. Install help is available by clicking on the [Viewer Install Help](#) hyperlink. The buttons in the 'Link' column display text associated with the entry.

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Claim Date	Amount	Claim Number	Descriptive Text	Creditor	
11/23/01	58.00	1	097986	<u>NORTH CLINIC</u> 3366 OAKDALE AVE ROBBINSDALE M 55422	Claim image exists
11/23/01	3140.29	2	8085B-0077	<u>YOST & BAILL LLP</u> 2350 ONE FINANCIAL PLAZA 120 S SIXTH ST MINNEAPOLIS MN 55402-1829	Claim image exists
11/23/01	1100.00	3		<u>WILLIAM GREEN</u> 3216 S 92ND ST MILWAUKEE WI 53202	Claim image exists
11/28/01	153.67	4	1477992	<u>DES MOINES GENERAL HOSPITAL</u> 603 E 12TH DES MOINES IA 50304	Claim image exists
12/07/01	156.17	5	Please refer to Claim Number 10 00090555/7148	<u>JAYHAWK ACCEPTANCE CORP</u> PO BOX 201909 ARLINGTON TX 76006	Claim image exists
01/04/02	89718.78	6	Arrears: \$3247.26	<u>OPTION ONE MORTGAGE CORP</u> PO BOX 57038 IRVINE CA 92618	Claim image exists
01/22/02	42323.49	7	Please refer to Claim Number 9	<u>INTERNAL REVENUE SERVICE</u> 316 N ROBERT ST	Claim image exists

CERTIFIED COPY - Certified a true copy
 02 pages on (date) 08/16/2004
 Lori Vosejпка, Acting Clerk, United States
 Bankruptcy Court, District of Minnesota
 (SEAL) BY Wadey Paul, Deputy Clerk

DECLARATION
 EXHIBIT D

				STOP 5700STP ST PAUL MN 55101	
03/05/02	11156.93	8	391583971	<u>MN DEPT OF REVENUE</u> <u>BANKRUPTCY SECTION</u> PO BOX 64447 ST PAUL MN 55164-0447	Claim image exists
04/15/02	39543.84	9	Amendment of Claim Number 7	<u>INTERNAL REVENUE</u> <u>SERVICE</u> 316 N ROBERT ST STOP 5700STP ST PAUL MN 55101	Claim image exists
06/10/02	156.17	10	Assignment of Claim Number 5	<u>ASCENSION</u> <u>ACQUISITIONS I, LLC</u> ATTN ASCENSION ACQUISITION ARLINGTON TX 76006 CLAIM ASSIGNMENT:	Claim image exists

U S Bankruptcy Court - District of Minnesota
Last revised: October 24, 2000

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA
FOURTH DIVISION

In re:)
) Chapter 13
GERALD LAMONT ROEBUCK, SR.,)
) Case No. BKY 04-43855
Debtor.)

MEMORANDUM IN SUPPORT OF OBJECTIONS OF THE
UNITED STATES OF AMERICA TO THE CONFIRMATION
OF DEBTOR'S CHAPTER 13 PLAN AND MOTION TO DISMISS

THE UNITED STATES OF AMERICA, Internal Revenue Service ("IRS"), by and through its attorneys, Thomas B. Heffelfinger, United States Attorney for the District of Minnesota and Roylene A. Champeaux, Assistant United States Attorney, submits the following Memorandum in Support of its Objections to Confirmation of Debtor's Chapter 13 Plan and Motion to Dismiss.

1. The United States, IRS, has an unsecured priority claim of \$23,779.46 and an unsecured general claim of \$21,249.58 against this debtor. The total claim is in the amount of \$45,029.04 as set forth in the filed Proof of Claim of the IRS.

2. Since no objections to the tax claims of the IRS have been filed, the claims are deemed allowed, pursuant to 11 U.S.C. § 502(a).

3. This bankruptcy case should be dismissed because the debtor acted in bad faith in filing a third Chapter 13 bankruptcy case while failing to file and pay federal income taxes during the approximately five years the debtor remained in the two prior Chapter 13 bankruptcy cases.

4. In determining whether a debtor has acted in good faith, the Court must consider the totality of circumstances including (1) the debtor's accuracy in stating his debts and expenses; (2) the debtor's honesty in the Bankruptcy process including whether he has made any fraudulent misrepresentations in the matter of his Bankruptcy; (3) whether the Bankruptcy Code is being unfairly manipulated; (4) the type of debt sought to be discharged; (5) whether the debt would be non-dischargeable under Chapter 7; and (6) the debtor's motivation and sincerity in seeking Chapter 13 relief. In re Mattson, 241 B.R. 629, 635-637 (Bankr. D. Minn. 1999). Handeen v. LeMaire (In re LeMaire), 898 F.2d 1346, 1349 (8th Cir. 1990).

5. Here the debtor has unfairly manipulated Chapter 13 of the Bankruptcy Code by filing the two prior Chapter 13 cases while avoiding filing and paying his post-petition federal income taxes.

6. The United States submits that the Plan does not comply with 11 U.S.C. § 1325(a)(6) in that the Plan is not feasible. The debtor failed to complete either of the two prior Chapter 13 cases. The United States submits that the debtor is unable to establish his ability to make payments under the current proposed Plan. Thusly, the Plan should be denied confirmation and the bankruptcy case dismissed.

WHEREFORE, for the foregoing reasons, the United States prays that the Chapter 13 Plan filed by this debtor be denied confirmation and that the case be dismissed as having been filed in bad faith.

Date: August 16, 2004

THOMAS B. HEFFELFINGER
United States Attorney

/e/ Roylene A. Champeaux
By: ROYLENE A. CHAMPEAUX
Assistant United States Attorney
Attorney ID Number 154805
600 U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415
(612) 664-5685

Attorneys for the United States
of America, IRS

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Chapter 13

GERALD LAMONT ROEBUCK, SR.

Case Number: 04-43855

Debtor.

UNSWORN DECLARATION
FOR PROOF OF SERVICE

I, Muriel Holland, employed by the Office of the United States Attorney, with office address 600 U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415, declares that on August 17, 2004, I served the Objections of the United States of America to Confirmation of Debtor's Chapter 13 Plan and Motion To Dismiss, Memorandum in Support of Objections and Motion to Dismiss and proposed Order on the entities named below by mailing to each of them a copy thereof by enclosing same in an envelope with first class mail postage and depositing same in the post office at Minneapolis, Minnesota, addressed to each of them as follows:

Robert J. Hoglund, Esq.
P.O. Box 130938
Roseville, MN 55113

Jay Hawk
% Ascension Law Group
P. O. Box 201909
Arlington, TX 76006

United States Trustee
1015 U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415

Michael K. Hoverson & Assoc.
333 Washington Ave. N., Ste 308
Minneapolis, MN 55401

Jasmine Z. Keller, Esq.
Chapter 13 Trustee
12 S 6th St., Ste. 310
Minneapolis, MN 55402

Providian
% Plaza Associates
P. O. Box 2769
New York, NY 10116-2769

Gerald Lamont Roebuck, Sr.
3806 - 58th Avenue
Brooklyn Center, MN 55429

Susan Gallagher
10 So. 5th Street, Ste. 700
Minneapolis, MN 55402

Ameriquest Mortgage
P. O. Box 51382
Los Angeles, CA 90051

William Green
3216 So. 92nd Street
Milwaukee, WI 53202

Endodontic Assoc.
655 West Main Street
Anoka, MN 55303

Yost & Baill
2050 One Financial Plaza
220 So. Sixth Street
Minneapolis, MN 55402

Healthspan Alliance Health Care
2204 E. 117th Street
Burnsville, MN 55337

UNSWORN DECLARATION FOR PROOF OF SERVICE - CONTINUED

Re: **GERALD LAMONT ROEBUCK, SR.**
Bky No. 04-43855

Minnesota Department of Revenue
Collection Enforcement Unit
551 Bankruptcy Section
P.O. Box 64447
St. Paul, MN 55164

Craig Anderson
Assistant Attorney General
Office of MN Attorney General
Tax Litigation Division
1100 NCL Tower
445 Minnesota Street
St. Paul, MN 55101-2128

And I declare, under penalty of perjury, that the foregoing is true and correct.

Executed: August 17, 2004

Signed: /e/ Muriel Holland
Muriel Holland

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA
FOURTH DIVISION

In re:)
) Chapter 13
GERALD LAMONT ROEBUCK, SR.,)
)
) Case No. BKY 04-43855
Debtor.)

ORDER

At Minneapolis, Minnesota, this ____ day of _____, 2004.

This matter came before the Court for hearing on Confirmation of the debtor's Plan. The United States of America, on behalf of the Internal Revenue Service, filed objections to confirmation and requested an Order denying confirmation and for an Order dismissing this case. Roylene A. Champeaux, Assistant United States Attorney, appeared on behalf of the United States. Other appearances were noted on the record.

It appears to the satisfaction of the Court that the debtor's Plan is not confirmable.

IT IS THEREFORE ORDERED:

1. Confirmation is denied.
2. The case is dismissed as having been filed in bad faith.

ROBERT J. KRESSEL
United States Bankruptcy Judge