

ORIGINAL

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U.S. COURTS

03 JUN -6 PM 3:43

REC'D...
CLERK CAMERON S BURKE
IDAHO

ATTORNEY FOR CREDITOR IRS

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF IDAHO

IN RE:)	
)	
FRANK L. CHAPIN and)	
SYDNEY L. GUTIERREZ-CHAPIN,)	
)	Case No. 02-20218
Debtors.)	
)	STIPULATION LIFTING
)	AUTOMATIC STAY

COME NOW, the United States Attorney, acting on behalf of the Internal Revenue Service (IRS), and Bruce A. Anderson for and on behalf of Debtors and stipulate and agree as follows:

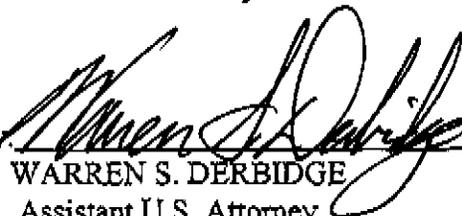
WHEREAS, it is in the best interest of the debtors, the bankruptcy estate, and the Internal Revenue Service to lift the automatic stay imposed under 11 U.S.C. §362 (a) (8) staying the continuation of the United States Tax Court proceedings and to permit the assessment of any tax liabilities determined by the Tax Court;

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The parties agree that the automatic stay should be lifted for the purpose of proceeding with the cases filed by the debtors in the Tax Court for trial, briefing, opinion and entry of a decision and to permit the IRS to assess any tax liability determined by the Tax Court.

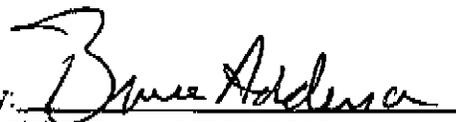
Dated this th 6 day of June, 2003.

THOMAS E. MOSS
United States Attorney

By: 
WARREN S. DERBIDGE
Assistant U.S. Attorney

Dated this th 6 day of June, 2003.

Debtors,
Frank L. Chapin and Sydney L. Gutierrez-Chapin

By: 
BRUCE A. ANDERSON
Attorney for Debtors

CERTIFICATE OF SERVICE

I HEREBY CERTIFY I am an employee of the Office of the United States Attorney for the District of Idaho, and that a copy of the foregoing STIPULATION TO LIFT AUTOMATIC STAY was mailed, postage prepaid to all parties named below, on this 6th day of June, 2003:

Bruce A. Anderson
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