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**DOROTHY A. EVANS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

In re:)
)
 SANDRA S. BROWN,)
)
 Debtor.)
 _____)
)
 SANDRA S. BROWN,)
)
 Plaintiff,)
)
 v.)
)
 UNITED STATES OF AMERICA, ex rel)
 INTERNAL REVENUE SERVICE,)
)
 Defendant.)
 _____)

Case No. 97-03897-R

Chapter 7

Adv. No. 97-0385-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on November 24, 1997 in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on August 21, 1997.

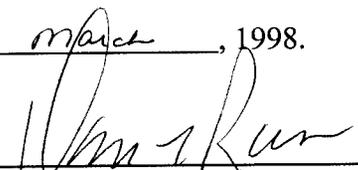
DOCKETED 3-2, 1998.
 Clerk, U.S. Bankruptcy Court
 Northern District of Oklahoma

2. On November 24, 1997, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The plaintiff's federal income tax liabilities for her 1987, 1988 and 1993 tax years are properly subject to discharge in this adversary proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1987, 1988 and 1993 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 2 day of March, 1998.



DANA L. RASURE, CHIEF JUDGE
UNITED STATES BANKRUPTCY COURT