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MICHAEL L. WILLIAMS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN RE:	) CASE NO. 98-01647-R
	) Chapter 7
WINCO, CORP.	)
d/b/a FIDELITY MERCHANT CAPITAL CORP.	)
d/b/a EDUCATIONAL AG WIRELESS CO-OP, INC.	)
d/b/a BJORKLUND CORP.	)
d/b/a THE TOMA KOURI CORPORATION	)
D. HEUBSCH CORP.	) CASE NO. 98-03493-R
LINCOLN DISTRIBUTING	) CASE NO. 98-03494-R
WINCOM CORP.	) CASE No. 98-02066-R
Debtor.	) SUBSTANTIVELY CONSOLIDATED
	)
PATRICK J. MALLOY III, TRUSTEE,	)
	)
Plaintiff,	)
vs.	) Adv. No. 01-0180-R
	)
CEFEO INVESTMENTS LTD.; ROBERT ETOLL;	)
JOSEPH QUARTELL; DR. GLORIA ENGEL;	)
STEVEN KELLEY; MARY KELLEY; ALVIN SEYSTER;	)
JOLLY ANN SEYSTER; DON MOUNTER; LAURA	)
MOUNTER; RAY JESSUP; NORMAN JESSUP;	)
MIKE BOULWARE; RENE BOULWARE; GREGG ROMEY;	)
JANET ROMEY; JOAN RYTTER; KATHY EMERICK;	)
RON LOEWEN; JAMIE LOEWEN; TIM SEYSTER;	)
CINDY SEYSTER; FARZAN FARIVAR; CHERI	)
FARIVAR; DENNIS R. ALLISON; KIDDER-ALLISON	)
CAPITAL INVESTMENTS, a partnership;	)
SKI RUN MARINA, INC.; and MONROE PHILLIPS,	)
	)
Defendants.	)

DEFAULT JUDGMENT STEVEN KELLEY (S.KELLEY)

THIS MATTER having come on for consideration this 7 day of March, 2002, upon Plaintiff/Trustee's Motion for Default Judgment against S.KELLEY, the Court finds as follows:

1) That on the 2nd day of April, 2001, Malloy instituted this adversary proceeding against S.KELLEY seeking to avoid

Recipient Shall Promptly Notice
Proper Parties and File Certificate of
Service Reflecting Such Notice.

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S.KELLEY's lien against any and all real estate owned by the estate in the State of California, pursuant to 11 U.S.C. 549. In addition, Malloy seeks a determination that the tax lien of the United States of America ex rel (IRS) in and to all proceeds derived from the sale of the estate's interest in Sylmar and Pismo Beach, California totaling $176,453.92 is prior and superior to the interest of S.KELLEY.

2) That proper and timely service of the Complaint and Summons was made upon S.KELLEY on the 3rd day of April, 2001, as evidenced by the certificate of service filed herein on the 7th day of August, 2001. That S.KELLEY has failed to answer or otherwise plead.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the Plaintiff/Trustee is hereby granted a Default Judgment against S.KELLEY avoiding any and all liens of S.KELLEY in and to any and all real estate owned by this estate wherever located in the State of California.

IT IS FURTHER ORDERED that the interest of the (IRS) in and to all proceeds derived from the sale of the estate's interest in real estate located in Sylmar and Pismo Beach, California, totaling $176,453.92 is prior and superior to the interest of S.KELLEY.

DATED this 7 day of March, 2002.

UNITED STATES BANKRUPTCY JUDGE

Submitted by:
Patrick J. Malloy III
MALLOY & MALLOY, INC.
1924 South Utica, Suite 810
Tulsa, Oklahoma 74104
Telephone: (918) 747-3491
ATTORNEYS FOR PLAINTIFF,
Patrick J. Malloy III, Trustee