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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

MICHAEL L. WILLIAMS, CLERK  
U.S. 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
	)	SUBSTANTIVELY CONSOLIDATED
	)	
Debtor.	)	
	)	
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 ROMNEY;	)	
JANET ROMNEY; 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 ROBERT ETOLL (ETOLL)

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

1) That on the 2nd day of April, 2001, Malloy instituted this adversary proceeding seeking a determination that the tax

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

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lien of the United State of America ex rel IRS in and to all proceeds derived from the sale of the sale of real estate located in Sylmar and Pismo Beach, California, totaling \$176,453.92 is prior to the interests of the Defendant, (ETOLL).

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

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the Plaintiff/Trustee is hereby granted Default Judgment determining that the interest of the IRS in and to the above referenced sale proceeds is prior to the interests of ETOLL.

DATED this 7 day of March, 2002.



UNITED STATES BANKRUPTCY JUDGE

Submitted by:  
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ATTORNEYS FOR PLAINTIFF,  
Patrick J. Malloy III

Submitted by:  
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Patrick J. Malloy III, Trustee