

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 R.LOEWEN.

2) That proper and timely service of the Complaint and Summons was made upon R.LOEWEN on the 3rd day, April, 2001, as evidenced by the certificate of service filed herein on the 7th day of August, 2001. That R.LOEWEN 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 R.LOEWEN avoiding any and all liens of R.LOEWEN 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 R.LOEWEN.

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