

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address Lauren Rode 3700 Eagle Rock Blvd. Los Angeles, CA 90065 (818) 254-8413 ecf@calgroup.org California State Bar Number: 281803	FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; text-align: center;"> <p>FILED & ENTERED</p> <p>APR 27 2015</p> <p>CLERK U.S. BANKRUPTCY COURT Central District of California BY bakchell DEPUTY CLERK</p> </div> <p style="text-align: center; color: red; font-weight: bold; font-size: 1.2em;">CHANGES MADE BY COURT</p>
<input type="checkbox"/> Debtor(s) appearing without attorney <input checked="" type="checkbox"/> Attorney for: Debtor	

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA LOS ANGELES DIVISION

In re: <p style="text-align: center; font-weight: bold;">Dalia Isabel Aguilar</p>	CASE NO.: 2:15-bk-12115-RK CHAPTER: 7
Debtor(s).	<p>ORDER <input type="checkbox"/> GRANTING <input checked="" type="checkbox"/> DENYING MOTION TO AVOID JUDICIAL LIEN UNDER 11 U.S.C. § 522(f) AND FOR TURNOVER OF PERSONAL PROPERTY</p> <p><input checked="" type="checkbox"/> No hearing held – <u>ORDER NOT FOR PUBLICATION</u> <input type="checkbox"/> Hearing held</p>

Creditor Holding Lien to be Avoided (name): INTERNAL REVENUE SERVICE

The Motion was: Opposed Unopposed Settled by Stipulation

Pursuant to 11 U.S.C. § 522(f) and LBR 9013-1(o), Debtor moved to avoid lien on personal property claimed to be exempt, with respect to creditor. The court finds and orders as follows:

1. Notice of this motion complied with LBR 9013-1(d).
2. Notice of this motion complied with LBR 9013-1(o).
 - a. There was no opposition and request for hearing.
 - b. Hearing requested and held as indicated in the caption.

This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

3. Motion granted:

- a. The liens sought to be avoided are non-purchase money security interests in personal property
- b. The personal property collateral is exempt under:
- (1) Calif. Code of Civil Procedure § _____ (household goods)
- (2) Calif. Code of Civil Procedure § _____ (jewelry)
- (3) Calif. Code of Civil Procedure § _____ (musical instruments)
- (4) Calif. Code of Civil Procedure § _____ (tools of trade)
- (5) Calif. Code of Civil Procedure § _____ (*specify*: _____)
- (6) Other statute (*specify*):

4. Motion denied on the following grounds: With Prejudice Without Prejudice

- a. Insufficient notice
- b. Failure to comply with FRBP 7004(b)(3) and Calif. Code of Civil Procedure, § 416.10 for corporations
- c. Failure to comply with FRBP 7004(h).
- d. Insufficient evidence of the exempt status of the property in question
- e. Other (*specify*): **11 U.S.C. § 522(f) can only be used to avoid judicial liens and nonpossessory, nonpurchase money security interests and cannot be used to avoid liens arising by statute, such as an IRS tax lien. See *In re DeMarah*, 62 F3d 1248, 1250-1252 (9th Cir. 1995).**

5. a. Turnover of property required under 11 U.S.C. § 542.
- b. The court further orders as follows (*specify*):
- See attached page

###

Date: April 27, 2015



Robert Kwan
United States Bankruptcy Judge