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OCT 7 2002

Clerk, U. S. Dist. Court  
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UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

FILED  
CHARLOTTE, N.C.  
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U.S. DISTRICT COURT  
WESTERN DISTRICT OF NORTH CAROLINA

IN RE: ALL FUNDS ON DEPOSIT IN )  
ACCOUNT NUMBER 000669829075 in )  
THE BANK OF MM APMC BANQUE DE )  
COMMERCE, INC., AT NATIONSBANK, )  
N.A., CONSISTING OF \$18,756,420.97, )  
MORE OR LESS. )

C.A. NO. 3:98mc96-McK ✓

GEORGE AND DOLORES ROLLAR, )  
Plaintiffs, )

C.A. NO. 3:01CV205-McK

v. )

UNITED STATES OF AMERICA, et al., )  
Defendants. )

(CASES CONSOLIDATED)

RICHARD VASQUEZ, )  
Intervener. )

**ORDER ESTABLISHING TAX LIABILITY RESERVE**

On this day came on for consideration the Receiver's Unopposed Motion to Establish Tax Liability Reserve at which time parties in interest appeared before the Court to present evidence and argument. The Court, being familiar with the pleadings and papers on file herein, and having carefully considered the evidence and argument presented, was of the opinion, and so found that the motion should be granted. Accordingly,

IT IS ORDERED that the Receiver is hereby authorized to establish a tax liability reserve in the amount of \$1.7 million dollars so as to not delay distributions to other allowed claims while the tax liability is being negotiated.

SO ORDERED this 10<sup>2</sup> day of October, 2002.

  
Honorable H. Brent McKnight  
United States Magistrate Judge