

UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF MASSACHUSETTS

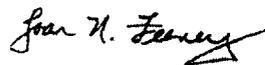
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In re  
JOANNE M. CUSHING,  
Debtor

Chapter 13  
Case No. 07-13569-JNF

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ORDER

In accordance with the Memorandum dated December 14, 2007, the Court hereby denies the Motion to Dismiss filed by the United States of America.

By the Court,



Joan N. Feeney
United States Bankruptcy Judge

Dated: December 14, 2007

cc: Jamie J. Song, Esq., Michael Eramo, Esq., Carolyn Bankowski, Esq., U.S. Trustee