

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
Tyler Division**

IN RE:	§	CASE NO. 02-63208
Bratcher, Austin S.	§	
Bratcher, Marguerite	§	
DEBTOR(S)	§	CHAPTER 7

Trustee's Final Report, Application for Compensation,  
and Report of Proposed Distribution

Bob Anderson, the Trustee of the estate of the above named debtor(s), certifies under penalty of perjury, to the Court and United States Trustee, that the trustee has faithfully and properly fulfilled the duties of his office, that the trustee has examined all proofs of claim as appropriate in preparation for the proposed distribution, and that the proposed distribution attached hereto is proper and consistent with the law and rules of the Court. The Trustee applies for the commissions and expenses set forth herein and states that they are reasonable and proper.

I hereby authorize the Office of the United States Trustee to file by electronic means this Trustee's Final Report, Application for Compensation and Report of Proposed Distribution on my behalf, and I agree and acknowledge that the designation of my signature on this document, once filed, constitutes my valid signature for the purposes of 11 U.S.C. §704(9) and Fed. R. Bankr. Pro. 9011.

Therefore, the Trustee requests that the Final Report, Application for Compensation, and Report of Proposed Distribution be approved.

Date: April 2, 2004

/s/ Bob Anderson  
Bob Anderson, Trustee

SCHEDULE A-1

FINAL ACCOUNT AS OF: April 2, 2004

A. RECEIPTS		\$ <u>29,209.13</u>
B. DISBURSEMENTS		
(1) Secured Creditors	71.73	
(2) Administrative Expenses	0.00	
(3) Priority Creditors	0.00	
(4) Other	0.00	
TOTAL DISBURSEMENTS		\$ <u>71.73</u>
C. BALANCE ON HAND		\$ <u><u>29,137.40</u></u>

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

**Case Number:** 02-63208 BP  
**Case Name:** Bratcher, Austin S.  
 Bratcher, Marguerite  
**Period Ending:** 04/02/04

**Trustee:** (631490) Bob Anderson  
**Filed (f) or Converted (c):** 08/09/02 (f)  
**§341(a) Meeting Date:** 09/06/02  
**Claims Bar Date:** 03/20/03

1	2	3	4	5	6	
Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon.	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Home & 5.788 Ac., Point, TX	103,000.00	0.00		0.00	FA
2	1 Ac., Angel Fire Resort, New Mexico No utility services. Paid \$22,000 in 1986. Receive bid of \$4,100.00 from Kenneth James. Motion to Sell filed 3/18/03. Order Authorizing Sale 4/12/2003. Ad valorem taxes paid 4/29/03.	4,000.00	4,000.00		4,100.00	FA
3	Cash on Hand	800.00	0.00		0.00	FA
4	Checking Acct., Wells Fargo, Acct. #135 186 5899	1,500.00	0.00		0.00	FA
5	Household Goods & Furnishings	1,980.00	0.00		0.00	FA
6	Clothing	200.00	0.00		0.00	FA
7	Misc. jewelry, rings, necklaces, watches, etc.	500.00	0.00		0.00	FA
8	2 firearms	150.00	0.00		0.00	FA
9	Life Insurance Policies (2)	6,000.00	0.00		0.00	FA
10	Note Receivable - Chris Lippincott Agreement made to sell note (discounted) to Obligor Chris Lippincott for \$25,000.00. Motion to Sell filed 12/12/02; Order signed 2/12/2003. DEBTOR HAS CLAIMED \$12,100 AS EXEMPT.	74,082.44	12,900.44		25,000.00	FA
11	1998 Mitsubishi Galant	5,000.00	0.00		0.00	FA

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**Period Ending:** 04/02/04

**Trustee:** (631490) Bob Anderson  
**Filed (f) or Converted (c):** 08/09/02 (f)  
**\$341(a) Meeting Date:** 09/06/02  
**Claims Bar Date:** 03/20/03

Ref. #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a) abandon. DA=\$554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
12	1990 Mitsubishi Montero	3,000.00	0.00		0.00	FA
13	Tractor with bushhog	2,300.00	0.00		0.00	FA
14	Misc. hand tools	200.00	0.00		0.00	FA
Int	INTEREST (u)	Unknown	N/A		109.13	FA
<b>15</b>	<b>Assets Totals</b> (Excluding unknown values)	<b>\$202,712.44</b>	<b>\$16,900.44</b>		<b>\$29,209.13</b>	<b>\$0.00</b>

**Major Activities Affecting Case Closing:**

Debtor has claimed \$12,100 of the Note Receivable (Asset #10) as exempt.

**PROFESSIONALS:**

--- Bob Rogers, accountant for Trustee per Order signed 12/16/03. Fees of \$195.00 advanced by Trustee's firm 1/16/04.

**CLAIMS:**

Bar dates: 03/20/03 and 06/19/03 (gov't).

POC #1 - Phil Embury. Objection to priority status filed 10/21/03. Order allowing only as general unsecured claim entered 11/17/03.

POC #5 - IRS - Obj filed due to prior payment by Debtor; Order disallowing entered 3/26/04.

**TAX RETURNS:**

2002 - Tax return not required (deposit of \$25,000 for sale of earnest money in 2002, but sale not closed until 2003).

2003 - FINAL Tax return mailed 1/8/04; no tax due; acceptance letter from IRS dated 2/26/04.

**Initial Projected Date Of Final Report (TFR):** March 31, 2004

**Current Projected Date Of Final Report (TFR):** April 2, 2004 (Actual)

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 02-63208 BP  
**Case Name:** Bratcher, Austin S.  
 Bratcher, Marguerite  
**Taxpayer ID #:** 13-7345228  
**Period Ending:** 04/02/04

**Trustee:** Bob Anderson (631490)  
**Bank Name:** JPMORGAN CHASE BANK  
**Account:** 312-8984586-65 - Money Market Account  
**Blanket Bond:** \$300,000.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
12/11/02	{10}	Chris Lippincott	Sale of Promissory Note	1121-000	25,000.00		25,000.00
12/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	5.58		25,005.58
01/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	9.13		25,014.71
02/28/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	8.25		25,022.96
03/12/03	{2}	Kenneth M. James	High bid on property, pending court order.	1180-000	4,100.00		29,122.96
03/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	9.56		29,132.52
04/29/03		To Account #312898458666	Transfer to checking for disbursement	9999-000		71.73	29,060.79
04/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	9.58		29,070.37
05/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	9.88		29,080.25
06/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.3000%	1270-000	8.05		29,088.30
07/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.3000%	1270-000	7.41		29,095.71
08/29/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	6.18		29,101.89
09/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	5.98		29,107.87
10/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	5.58		29,113.45
11/28/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	4.79		29,118.24
12/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	4.95		29,123.19
01/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	4.93		29,128.12
02/27/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	4.62		29,132.74
03/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	4.54		29,137.28
04/02/04	Int	JPMORGAN CHASE BANK	Current Interest Rate is 0.1500%	1270-000	0.12		29,137.40
04/02/04		To Account #312898458666	Close money market and transfer to checking for TFR	9999-000		29,137.40	0.00

**Subtotals :**                      **\$29,209.13**                      **\$29,209.13**

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 Bratcher, Marguerite  
**Taxpayer ID #:** 13-7345228  
**Period Ending:** 04/02/04

**Trustee:** Bob Anderson (631490)  
**Bank Name:** JPMORGAN CHASE BANK  
**Account:** 312-8984586-65 - Money Market Account  
**Blanket Bond:** \$300,000.00 (per case limit)  
**Separate Bond:** N/A

1	2	3	4	5	6	7	
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Money Market Account Balance
<b>ACCOUNT TOTALS</b>					<b>29,209.13</b>	<b>29,209.13</b>	<b>\$0.00</b>
Less: Bank Transfers					0.00	29,209.13	
<b>Subtotal</b>					<b>29,209.13</b>	<b>0.00</b>	
Less: Payments to Debtors						0.00	
<b>NET Receipts / Disbursements</b>					<b>29,209.13</b>	<b>0.00</b>	

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**Case Number:** 02-63208 BP  
**Case Name:** Bratcher, Austin S.  
 Bratcher, Marguerite  
**Taxpayer ID #:** 13-7345228  
**Period Ending:** 04/02/04

**Trustee:** Bob Anderson (631490)  
**Bank Name:** JPMORGAN CHASE BANK  
**Account:** 312-8984586-66 - Checking Account  
**Blanket Bond:** \$300,000.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
04/29/03		From Account #312898458665	Transfer to checking for disbursement	9999-000	71.73		71.73
04/29/03	101	Colfax County Treasurer	Ad Valorem Tax Liens on Asset #2 per Order signed 4/12/03.	4700-000		71.73	0.00
04/02/04		From Account #312898458665	Close money market and transfer to checking for TFR	9999-000	29,137.40		29,137.40

<b>ACCOUNT TOTALS</b>	<b>29,209.13</b>	<b>71.73</b>	<b>\$29,137.40</b>
Less: Bank Transfers	29,209.13	0.00	
<b>Subtotal</b>	<b>0.00</b>	<b>71.73</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$0.00</b>	<b>\$71.73</b>	

Net Receipts :	29,209.13
Net Estate :	\$29,209.13

<b>TOTAL - ALL ACCOUNTS</b>	<b>Net Receipts</b>	<b>Net Disbursements</b>	<b>Account Balances</b>
<b>MMA # 312-8984586-65</b>	<b>29,209.13</b>	<b>0.00</b>	<b>0.00</b>
<b>Checking # 312-8984586-66</b>	<b>0.00</b>	<b>71.73</b>	<b>29,137.40</b>
	<b>\$29,209.13</b>	<b>\$71.73</b>	<b>\$29,137.40</b>

SCHEDULE B

APPLICATION FOR COMPENSATION

COMPUTATION OF COMMISSIONS (cases filed after 10/22/95)

Gross Receipts	\$ 29,209.13		
Less Debtor's Exempt Portion	- <u>12,100.00</u>		
Compensable Estate	\$ 17,109.13		
Total Compensable Receipts	<u>\$17,109.13</u>	25% of First \$5,000	\$ <u>1,250.00</u>
Less	(5,000.00)		
Balance	<u>12,109.13</u>	10% of next \$45,000	\$ <u>1,210.91</u>
Less	(45,000.00)		
Balance	<u>0.00</u>	5% of next \$950,000	\$ <u>0.00</u>
Less	(950,000.00)		
Balance	<u>0.00</u>	3% of Remaining Balance	\$ <u>0.00</u>
		TOTAL COMMISSIONS	\$ <u>2,460.91</u>

UNREIMBURSED EXPENSES

Necessary Travel	\$ <u>0.00</u>
Paraprofessional - exhibit attached	\$ <u>708.00</u>
Clerical and Stenographic - exhibit attached	\$ <u>154.00</u>
Photocopy (@ .25 each)	\$ <u>56.25</u>
Delivery Costs (actual postage)	\$ <u>56.95</u>
Long Distance Telephone Charges	\$ <u>6.75</u>
Other Exp. (Fees of Trustee's Accountant, advanced by Trustee's Firm - invoice attached)	\$ <u>195.00</u>
TOTAL UNREIMBURSED EXPENSES	\$ <u>1,176.95</u>

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Records:

   Trustee did not take possession of business or personal records of the debtor.

   Notice given debtor on \_\_\_\_\_ to pick up business or personal records in hands of Trustee.

Date	Service Performed	Time	C	P	LD
	<b>SECRETARIAL SERVICES</b>		0	0	0
12/11/2002	Open bank account, preparation of Form W-9 for bank, set up financial file, and preparation of deposit and post same	.60	2	0	0
12/11/2002	Obtain matrix via Pacer and revise for use with Motion to Sell Note	.20	0	0	0
12/12/2002	Electronic filing of Motion to Sell Promissory Note	.20	0	0	0
12/12/2002	Mailout to all required parties of Motion to Sell Note	.20	26	7.77	0
12/19/2002	Set up notebook for administration as asset case; Post assets and other case information to management system	1.00	8	0	0
12/20/2002	Prepare request for bar date for claims and e-filing same	.20	0	0	0
1/13/2003	Reconciliation of bank statement	.10	0	0	0
1/15/2003	Prepare letter for Trustee's review and signature to Lawrence White regarding bid on promissory note	.20	1	.37	0
1/23/2003	Provide copy of Promissory Note to Lawrence White by fax per his request	.10	0	0	5
1/27/2003	Prepare letter for Trustee's signature to go by fax to Chris Lippincott regarding higher bid submitted by Phil Embury	.20	0	0	5
1/27/2003	Prepare letter for Trustee's signature to Lawrence White requesting \$25,000 cashier's check in connection with his bid (by fax)	.10	0	0	5
2/17/2003	Prepare letter for Trustee's signature to Christopher Lippincott forwarding original, executed Bill of Sale	.20	4	.37	0
2/17/2003	Reconciliation of bank statement	.10	0	0	0
2/26/2003	Prepare letter for Trustee's signature requesting original documents from Jim Echols	.20	1	.37	0
3/12/2003	Reconciliation of bank statement	.10	0	0	0
3/12/2003	Preparation of deposit and post same	.20	2	0	0
3/17/2003	Obtain matrix via Pacer and revise for use with Motion to Sell Angel Fire	.30	0	0	0

Date	Service Performed	Time	C	P	LD
3/18/2003	Electronically file Motion to Sell Angel Fire property	.20	0	0	0
3/18/2003	Mailout of Motion to Sell Angel Fire Lot to all parties	.30	43	10.23	0
3/21/2003	Prepare letter for Trustee's review and signature to Christopher Lippincott regarding sale of note	.10	1	0	0
4/11/2003	Reconciliation of bank statement	.10	0	0	0
4/21/2003	Prepare letter for Trustee's review and signature to Kenneth James regarding Trustee's Deed on New Mexico property	.20	5	.60	0
4/29/2003	Telephone conference with Colfax County Treasurer regarding ad valorem tax lien amount; Preparation of check to pay same; Prepare letter for Trustee's review and signature to Colfax County Treasurer	.50	12	.74	10
5/16/2003	Reconciliation of bank statement	.10	0	0	0
5/22/2003	Prepare letter for Trustee's review and signature forwarding paid tax receipt to Kenneth James and requesting that he contact Tax Collector for updating ownership records	.30	2	.37	0
6/16/2003	Reconciliation of bank statement	.10	0	0	0
7/28/2003	Reconciliation of bank statement	.10	0	0	0
8/13/2003	Reconciliation of bank statement	.10	0	0	0
9/15/2003	Reconciliation of bank statement	.10	0	0	0
10/10/2003	Reconciliation of bank statement	.10	0	0	0
10/22/2003	Electronic filing and mailout to required parties of Objection to Claim #1	.20	56	3.32	0
11/17/2003	Reconciliation of bank statement	.10	0	0	0
12/4/2003	Electronic filing of application to employ Bob Rogers as Accountant and service on required parties	.10	5	.37	0
12/10/2003	Reconciliation of bank statement	.10	0	0	0
1/14/2004	Reconciliation of bank statement	.10	0	0	0

Date	Service Performed	Time	C	P	LD
1/16/2004	Obtain advance from Trustee's firm to pay Bob Rogers for preparation of tax return and post advance to management system	.10	4	.37	0
2/11/2004	Reconciliation of bank statement	.10	0	0	0
2/11/2004	Mailout of amended Request for Prompt Determination by certified mail	.10	0	4.88	0
3/3/2004	Electronic filing of Objection to IRS's claim and mailout of same to required parties	.20	30	2.22	0
3/10/2004	Reconciliation of bank statement	.10	0	0	0
	<b>TOTAL SECRETARIAL SERVICES</b> <b>7.7 Hours @ \$20 = \$ 154.00</b>	7.7	0	0	0
			0	0	0
	<b>PARALEGAL SERVICES</b>		0	0	0
12/10/2002	Draft for Trustee's review and signature Motion to Sell Promissory Note and proposed Order	.50	0	0	0
1/29/2003	Draft information for Trustee's review and signature regarding Angel Fire property to be posted on NABT website asset sales, and posting same after Trustee's approval	.80	0	0	0
2/17/2003	Draft for Trustee's review and signature Bill of Sale regarding sale of promissory note to Chris Lippincott	.20	0	0	0
2/19/2003	Draft letter for Trustee's review and signature to Kenneth James, high bidder, regarding procedure to obtain order and close sale	.30	1	.37	0
3/17/2003	Draft Motion to Sell Asset regarding Lot 128, Angel Fire West Village and proposed Order for Trustee's review and signature	1.00	0	0	0
4/22/2003	Update case status; Prepare Form 1 and Form 2, and confirm balance	.20	0	0	0
6/6/2003	Telephone conference with Debtor regarding status of case and regarding claimed exemption to portion of proceeds of sale from promissory note	.30	0	0	0
6/17/2003	Review of file regarding tax return; Memo to file regarding treating receipt in 2002 as a sale concluded in 2003 and no return will be filed for 2002	.30	0	0	0

Date	Service Performed	Time	C	P	LD
7/2/2003	Import claims information into management system and update information	.50	0	0	0
10/22/2003	Prepare for Trustee's review and signature Objection to Claim #1 and proposed Order	.50	0	0	0
11/21/2003	Draft for Trustee's review and signature Application to Employ Bob Rogers as accountant for Trustee with Affidavit and proposed Order	.30	0	0	0
11/21/2003	Review file and gather information for 2003 tax return; Prepare letter for Trustee's review and signature to accountant Bob Rogers regarding 2003 tax return; Update (currently date) affidavit prepared for Accountant's signature	.50	4	0	0
1/8/2004	Review, process and mail out by certified mail Estate's federal income tax return FYE 2003 and the Request for Prompt Determination in connection with same	.30	2	9.99	0
2/4/2004	Telephone conference with Ginger of IRS to confirm amount of claim filed by Debtor on behalf of IRS, and to additionally confirm that no tax lien has been filed	.30	0	0	10
2/26/2004	Telephone conference with Ginger Ballard of IRS regarding Debtor's payment of claim	.20	0	0	10
2/27/2004	Telephone conference with Ginger Ballard of IRS; Preparation of Objection to Claim #5 of IRS (due to Debtor's payment of same) with Affidavit and proposed Order	.60	0	10	0
4/2/2004	Preparation of Final Report and Proposed Distribution and attached schedules, including review of claims and posting/confirming same; preparation of secretarial and paralegal exhibit; additional posting of claimant entry for disbursement made during pendency of the case; tally expenses; post final interest to money market account and transfer to deposit account; update property record and cash receipts and disbursements and confirm balance; calculation of Trustee's compensation and post same; preparation of Order approving proposed distribution	3.00	6	1.98	0

Date	Service Performed	Time	C	P	LD
0/0/9999	Anticipated time in preparation of checks for final distribution; transmittal letter to payees; monitoring file for all checks to clear; preparation of final report and report of distribution; preparation of itemization of distributions; preparation of Form 4 and electronic submission to office of United States Trustee; monitor file for payment of fee and archive file after closing	2.00	10	2.63	0
	<b>TOTAL PARALEGAL SERVICES</b> <b>11.8 Hours @ \$60 = \$708.00</b>	11.8	0	0	0
			0	0	0
	<b>TOTAL EXPENSES</b> <b>225 Copies @ .25 = \$ 56.25</b> <b>Postage = \$ 56.95</b> <b>Long Distance 45 min @ .15 = \$6.75</b>		225	56.95	45

**COX, ROGERS and ASSOCIATES, INC.**

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
708 NORTH GREEN  
LONGVIEW, TEXAS 75601

Bob Anderson  
Smead, Anderson & Dunn  
P. O. Box 3343  
Longview, TX 75606

January 5, 200~~3~~4

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FOR PROFESSIONAL SERVICES RENDERED

Re: Bankruptcy Estate of Austin & Marguerite  
Bratcher

Review of documents; Discussion  
of basis, gain options; Preparation  
of income tax return.

\$195.00

**PAID**

CK. NO. SAD advance, #5367  
DATE 1-16-04

DUE UPON RECEIPT:

TFR

**SCHEDULE C**

**EXPENSES OF ADMINISTRATION**

	(1) Amount Claimed	(2) Amount Allowed	(3) Previously Paid	(4) Amount Due
1. 11 U.S.C. Sec. 507(a)(1) <u>Court Costs and Fees</u>	0.00	0.00	0.00	0.00
2. 11 U.S.C. Sec. 503(b)(1)(A) <u>Preservation of Estate</u>				
A. Transportation	0.00	0.00	0.00	0.00
B. Storage	0.00	0.00	0.00	0.00
C. Wages	0.00	0.00	0.00	0.00
D. Estates share FICA	0.00	0.00	0.00	0.00
E. Insurance	0.00	0.00	0.00	0.00
F. Upkeep	0.00	0.00	0.00	0.00
G. Other (itemized)	0.00	0.00	0.00	0.00
3. 11 U.S.C. Sec. 503(b)(2) <u>Post-Petition taxes and related penalties</u>	0.00	0.00	0.00	0.00
4. 11. U.S.C. Sec. 503(b)(2) <u>Compensation and Reimbursement</u>				
A. Trustee Expenses	1,176.95	1,176.95	0.00	1,176.95
B. Trustee Compensation	2,460.91	2,460.91	0.00	2,460.91
5. Court Special Charges (Excess Notices)	0.00	0.00	0.00	0.00
6. U.S. Trustee fees	0.00	0.00	0.00	0.00
7. Other (itemize)	0.00	0.00	0.00	0.00
<b>TOTALS:</b>	<b>3,637.86</b>	<b>3,637.86</b>	<b>0.00</b>	<b>3,637.86</b>

SCHEDULE D

SECURED CLAIMS

Claim No.	Amount Claimed	Amount Not Determined	Amount Allowed	Previously Paid	Due
))))))	))))))	))))))	))))))	))))))	))))))
NONE	71.73	0.00	71.73	71.73	0.00
	<u>71.73</u>	<u>0.00</u>	<u>71.73</u>	<u>71.73</u>	<u>0.00</u>

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IDENTIFICATION OF SECURED PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
NONE	Colfax County Treasurer

2002 TAX BILL

READ REVERSE SIDE FOR IMPORTANT NOTICES AND INSTRUCTIONS

COUNTY OF COLFAX, RATON, NEW MEXICO

PROPERTY DESCRIPTION CONTINUED

PROPERTY DESCRIPTION AND/OR CODE

PROPERTY # 1 087 150 339  
 UNIT - BLOCK -  
 ANGEL FIRE WEST VILLAGE - 38  
 LOT - 128 PAGE - 00548  
 BOOK - 166

THIS WILL BE THE ONLY NOTICE (TAX BILL) YOU WILL RECEIVE ON THE PROPERTY DESCRIBED HEREIN

DELINQUENT TAXES INCLUDING ALL LATE FEES MUST BE PAID IN FULL BEFORE CURRENT TAX PAYMENTS WILL BE ACCEPTED.

TAX RATES ARE EXPRESSED IN DOLLARS PER THOUSAND TAXABLE VALUE IS 33 1/3% OF FULL VALUE.

MAKE PAYABLE TO COLFAX COUNTY TREASURER RATON, NM 87740 (505) 445-3171

NON-RESIDENTIAL	FULL VALUE	TAXABLE VALUE
LAND	7800	2620
LIVESTOCK	0	0
IMPROVEMENTS	0	0
MOBILE HOMES	0	0
PERSONAL	0	0
EXEMPTIONS	0	0
NET	7800	2620

RESIDENTIAL	FULL VALUE	TAXABLE VALUE
LAND	0	0
IMPROVEMENTS	0	0
MOBILE HOMES	0	0
EXEMPTIONS	0	0
NET	0	0

TOTAL NET VALUE OF RESIDENTIAL & NON-RESIDENTIAL DISTRIBUTION

TAXABLE VALUE
2620
2620

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS LOCATED IN SCHOOL DISTRICT

03 8

SPATCHEL, AUSTIN S JR  
 LAW & ASSOCIATES  
 LAW OFFICES AVE

TAX RATES

TAX AMOUNTS	TAX AMOUNTS
20,595	33.96
4,250	11.14
	TOTAL CURRENT

TAX AMOUNTS

TAX AMOUNTS
24,845
33,555
58,400

DELINQUENT TAXES

TOTAL AMOUNT DUE

\$71 73, good to 5/10/03

Enclose SASE for receipt.

Notify new owner to contact tax office

RETAIN THIS COPY FOR YOUR RECORDS. NO RECEIPT WILL BE ISSUED UNLESS A SELF-ADDRESSED ENVELOPE IS SENT.

TO AVOID LATE CHARGES, MAKE PAYMENTS ON OR BEFORE 05-10-2002

PLEASE REFER TO YOUR TAX BILL # AND OWNER # WHEN MAKING INQUIRIES OR PAYMENTS. WRITE YOUR BILL # ON YOUR CHECK TO INSURE PROPER CREDIT.

TAX BILL #	OWNER #
02-0002197	19059

REMIT TOTAL TAX DUE	OR ENTER AMOUNT OF REMITTANCE	TAX BILL #
565.10		02-0002197

RETURN THIS STUB WITH YOUR FIRST TAX PAYMENT

SCHEDULE E

PRIORITY CLAIMS OTHER THAN ADMINISTRATIVE EXPENSES IN THE  
FOLLOWING ORDER OF PRIORITY

	(1) Amount Claimed )))))))))	(2) Amount Allowed )))))))))	(3) Amount Paid )))))))))	(4) Due )))))))))
1. For Credit extended Sec. 364(c)(1) and Failure of "adequate protection"Sec. 507(b)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2. "Gap Claims" Sec. 507(a)(2)	0.00	0.00	0.00	0.00
3. Wages, etc. Sec. 507(a)(3)	0.00	0.00	0.00	0.00
4. Contributions to benefit plans Sec. 507(a)(4)	0.00	0.00	0.00	0.00
5. Farmers/Fisherman Sec. 507(a)(5)	0.00	0.00	0.00	0.00
6. Consumer deposits Sec. 507(a)(6)	0.00	0.00	0.00	0.00
7. Alimony Sec. 507(a)(7)	0.00	0.00	0.00	0.00
8. Taxes Sec. 507(a)(8)	2,750.06	0.00	0.00	0.00
9. Depository Institutions Sec. 507(a)(9)	0.00	0.00	0.00	0.00
Totals:	2,750.06	0.00	0.00	0.00

PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
5	Internal Revenue Service

FILED UNSECURED CLAIMS TOTAL: \$ 44,640.50

SUBORDINATED UNSECURED CLAIMS: \$ 0.00

# Claims Register

Case: 02-63208      Bratcher, Austin S.

Claims Bar Date: 03/20/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	Phil Embury Miller Attn: Lawrence R. White P. O. Box 1209 Las Cruces, NM 88004-1209	Unsecured 09/20/02		\$19,972.80 * \$19,972.80	\$0.00	\$19,972.80
			Objection to priority status; allowed only as general unsecured claim by Order signed 11/15/03.			
	<7100-00 General Unsecured § 726(a)(2)>, 610					
2	Larry Ramirez PA	Unsecured 01/10/03		\$4,961.44 \$0.00	\$0.00	\$0.00
			Amended by Claim #4.			
	<7100-00 General Unsecured § 726(a)(2)>, 610					
3	Capital One F.S.B. P.O. Box 85167  Richmond, VA 23285	Unsecured 03/06/03	78126021809869 33	\$14,744.82 \$14,744.82	\$0.00	\$14,744.82
	<7100-90 Payments to Unsecured Credit Card Holders>, 610					
4	Larry Ramirez PA 4106 Winchester Rd.  Las Cruces, NM 88011	Unsecured 04/21/03		\$4,961.44 \$4,961.44	\$0.00	\$4,961.44
			Amendment of Claim #2.			
	<7100-00 General Unsecured § 726(a)(2)>, 610					
5	Internal Revenue Service Special Procedures Branch 1100 Commerce Street MC 5020 DAL Dallas, TX 75242	Priority 06/18/03	461-46-4231	\$2,750.06 * \$0.00	\$0.00	\$0.00
			Claim filed by Debtor on behalf of IRS, for tax period 2001. Amount confirmed with IRS (Ginger Ballard) on 2/4/04; also confirmed that a tax lien had not been filed. Debtor later paid the claim, confirmed with Ginger Ballard. Objection to claim based on prior payment. Disallowed by Order signed 3/25/04.			
	<5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570					
NONE	Colfax County Treasurer P.O. Box 98  Raton, NM 87740	Secured 04/12/03	TAX BILL #02-0002197	\$71.73 \$71.73	\$71.73	\$0.00
			Paid per Order Granting Motion to Sell Asset Free and Clear of Lien signed 4/12/03.			
	<4700-00 Real Property Tax Liens (pre-petition)>, 100					
EXEMPT	Austin S. Bratcher 565 RSCR 1412  Point, TX 75472	Secured 09/19/02		\$12,100.00 \$12,100.00	\$0.00	\$12,100.00
			Exempt portion as claimed on Amended Schedule C filed 9/19/02.			
	<8100-00 Exemptions>, 100					

(\*) Denotes objection to Amount Filed

# Claims Register

**Case: 02-63208      Bratcher, Austin S.**

Claims Bar Date: 03/20/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
TTEE-EXP	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 <2200-00 Trustee Expenses>, 200	Admin Ch. 7 04/02/04	8583	\$1,176.95 \$1,176.95	\$0.00	\$1,176.95
TTEE-FEE	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 <2100-00 Trustee Compensation>, 200	Admin Ch. 7 04/02/04	8583	\$2,460.91 \$2,460.91	\$0.00	\$2,460.91
<b>Case Total:</b>					<b>\$71.73</b>	<b>\$55,416.92</b>

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
Tyler Division**

IN RE:	§	CASE NO. 02-63208
Bratcher, Austin S.	§	
Bratcher, Marguerite	§	
	§	
	§	CHAPTER 7
DEBTOR(S)	§	

TRUSTEE'S REPORT OF PROPOSED FINAL DISTRIBUTIONS

The undersigned Trustee of the estate hereby submits to the Court and to the United States Trustee this Report of Proposed Final Distributions.

1. The Court has entered orders which have become final, and which dispose of all objections to claims, all objections to the Trustee's Final Report, all applications for compensation, and all other matters which must be determined by the Court before final distribution can be made.

2. The Trustee proposes to make final distribution of the funds of the estate as follows, and will make such distribution unless written objection thereto is made, filed and served on the Trustee and on the United States Trustee.

1.	BALANCE ON HAND		\$ <u>29,137.40</u>
2.	ADMINISTRATIVE EXPENSES TO BE PAID	\$ 3,637.86	
	* (NOTE)		
3.	SECURED CLAIMS TO BE PAID	0.00	
	* (NOTE)		
4.	PRIORITY CLAIMS TO BE PAID	0.00	
	* (NOTE)		
5.	UNSECURED CLAIMS TO BE PAID	13,399.54	
	* (NOTE)		
6.	OTHER DISTRIBUTIONS TO BE PAID	12,100.00	
	* (NOTE)		
7.	TOTAL DISTRIBUTIONS TO BE MADE		\$ <u>29,137.40</u>
	(SUM OF LINES 2 THROUGH 6)		
8.	ZERO BALANCE AFTER ALL DISTRIBUTIONS		0.00
	(LINE 1 LESS LINE 7)		

\* (SEE ATTACHED SCHEDULE OF PAYEES AND AMOUNTS)

Date: April 2, 2004

/s/ Bob Anderson  
Bob Anderson, Chapter 7 Trustee

# Claims Distribution Register

**Case: 02-63208 Bratcher, Austin S.**

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
<b>Secured Claims:</b>								
NONE	04/12/03	100	Colfax County Treasurer P.O. Box 98 Raton, NM 87740 / <4700-00 Real Property Tax Liens (pre-petition)> Paid per Order Granting Motion to Sell Asset Free and Clear of Lien signed 4/12/03.	71.73	71.73	71.73	0.00	0.00
EXEMPT	09/19/02	100	Austin S. Bratcher 565 RSCR 1412 Point, TX 75472 / <8100-00 Exemptions> Exempt portion as claimed on Amended Schedule C filed 9/19/02.	12,100.00	12,100.00	0.00	12,100.00	12,100.00
<b>Total for Priority 100: 100% Paid</b>				<b>\$12,171.73</b>	<b>\$12,171.73</b>	<b>\$71.73</b>	<b>\$12,100.00</b>	<b>\$12,100.00</b>
<b>Total for Secured Claims:</b>				<b>\$12,171.73</b>	<b>\$12,171.73</b>	<b>\$71.73</b>	<b>\$12,100.00</b>	<b>\$12,100.00</b>
<b>Admin Ch. 7 Claims:</b>								
TTEE-EXP	04/02/04	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2200-00 Trustee Expenses>	1,176.95	1,176.95	0.00	1,176.95	1,176.95
TTEE-FEE	04/02/04	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2100-00 Trustee Compensation>	2,460.91	2,460.91	0.00	2,460.91	2,460.91
<b>Total for Priority 200: 100% Paid</b>				<b>\$3,637.86</b>	<b>\$3,637.86</b>	<b>\$0.00</b>	<b>\$3,637.86</b>	<b>\$3,637.86</b>
<b>Total for Admin Ch. 7 Claims:</b>				<b>\$3,637.86</b>	<b>\$3,637.86</b>	<b>\$0.00</b>	<b>\$3,637.86</b>	<b>\$3,637.86</b>
<b>Priority Claims:</b>								
5	06/18/03	570	Internal Revenue Service Special Procedures Branch 1100 Commerce Street MC 5020 DAL Dallas, TX 75242 / <5800-00 Claims of Governmental Units--§ 507(a)(8)> Claim filed by Debtor on behalf of IRS, for tax period 2001. Amount confirmed with IRS (Ginger Ballard) on 2/4/04; also confirmed that a tax lien had not been filed. Debtor later paid the claim, confirmed with Ginger Ballard. Objection to claim based on prior payment. Disallowed by Order signed 3/25/04.	2,750.06	0.00 *	0.00	0.00	0.00
<b>Priority 570: 0% Paid</b>								

(\*) Denotes objection to Amount Filed

## Claims Distribution Register

**Case: 02-63208 Bratcher, Austin S.**

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
<b>Unsecured Claims:</b>								
1	09/20/02	610	Phil Embury Miller Attn: Lawrence R. White P. O. Box 1209 Las Cruces, NM 88004-1209 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; allowed only as general unsecured claim by Order signed 11/15/03.	19,972.80	19,972.80 *	0.00	19,972.80	6,744.78
2	01/10/03	610	Larry Ramirez PA / <7100-00 General Unsecured § 726(a)(2)> Amended by Claim #4.	4,961.44	0.00	0.00	0.00	0.00
3	03/06/03	610	Capital One F.S.B. P.O. Box 85167 Richmond, VA 23285 / <7100-90 Payments to Unsecured Credit Card Holders>	14,744.82	14,744.82	0.00	14,744.82	4,979.29
4	04/21/03	610	Larry Ramirez PA 4106 Winchester Rd. Las Cruces, NM 88011 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #2.	4,961.44	4,961.44	0.00	4,961.44	1,675.47
<b>Total for Priority 610: 33.76980% Paid</b>				<b>\$44,640.50</b>	<b>\$39,679.06</b>	<b>\$0.00</b>	<b>\$39,679.06</b>	<b>\$13,399.54</b>
<b>Total for Unsecured Claims:</b>				<b>\$44,640.50</b>	<b>\$39,679.06</b>	<b>\$0.00</b>	<b>\$39,679.06</b>	<b>\$13,399.54</b>
<b>Total for Case :</b>				<b>\$63,200.15</b>	<b>\$55,488.65</b>	<b>\$71.73</b>	<b>\$55,416.92</b>	<b>\$29,137.40</b>

(\*) Denotes objection to Amount Filed

### Claims Proposed Distribution

**Case: 02-63208 Bratcher, Austin S.**

Report Includes ONLY Claims with a Proposed Distribution

**Case Balance:** \$29,137.40      **Total Proposed Payment:** \$29,137.40      **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
EXEMPT	Austin S. Bratcher	Secured	12,100.00	12,100.00	0.00	12,100.00	12,100.00	17,037.40
	<b>Claim Memo:</b> Exempt portion as claimed on Amended Schedule C filed 9/19/02.							
<b>SUBTOTAL FOR SECURED</b>			<b>12,100.00</b>	<b>12,100.00</b>	<b>0.00</b>	<b>12,100.00</b>	<b>12,100.00</b>	
TTEE-EX P	Bob Anderson <2200-00 Trustee Expenses>	Admin Ch. 7	1,176.95	1,176.95	0.00	1,176.95	1,176.95	15,860.45
TTEE-FE E	Bob Anderson <2100-00 Trustee Compensation>	Admin Ch. 7	2,460.91	2,460.91	0.00	2,460.91	2,460.91	13,399.54
<b>SUBTOTAL FOR ADMIN CH. 7</b>			<b>3,637.86</b>	<b>3,637.86</b>	<b>0.00</b>	<b>3,637.86</b>	<b>3,637.86</b>	
1	Phil Embury Miller	Unsecured	19,972.80 *	19,972.80	0.00	19,972.80	6,744.78	6,654.76
	<b>Claim Memo:</b> Objection to priority status; allowed only as general unsecured claim by Order signed 11/15/03.							
3	Capital One F.S.B.	Unsecured	14,744.82	14,744.82	0.00	14,744.82	4,979.29	1,675.47
4	Larry Ramirez PA	Unsecured	4,961.44	4,961.44	0.00	4,961.44	1,675.47	0.00
	<b>Claim Memo:</b> Amendment of Claim #2.							
<b>SUBTOTAL FOR UNSECURED</b>			<b>39,679.06</b>	<b>39,679.06</b>	<b>0.00</b>	<b>39,679.06</b>	<b>13,399.54</b>	
<b>Total for Case 02-63208 :</b>			<b>\$55,416.92</b>	<b>\$55,416.92</b>	<b>\$0.00</b>	<b>\$55,416.92</b>	<b>\$29,137.40</b>	

#### CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment	% paid
<b>Total Administrative Claims :</b>	\$3,637.86	\$3,637.86	\$0.00	\$3,637.86	100.000000%
<b>Total Secured Claims :</b>	\$12,100.00	\$12,100.00	\$0.00	\$12,100.00	100.000000%
<b>Total Unsecured Claims :</b>	\$39,679.06	\$39,679.06	\$0.00	\$13,399.54	33.769802%

(\*) Denotes objection to Amount Filed