

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

In re : Chapter 11
J.H. INVESTMENT SERVICES, INC., : Case No. 8:07-bk-04394-KRM
Debtor. :

**ORDER ON MOTION TO
DETERMINE ENTITLEMENT TO CARVE OUT FUND**
(Doc. No. 679)

This case came on for hearing on April 5, 2010, to consider Motion to Determine Entitlement to Carve Out Fund, filed by Steven Oscher, the Chapter 11 Trustee (“Trustee”) of J.H. Investment Services, Inc., on March 22, 2010 (Doc. No. 679).

For the reasons stated orally and recorded in open court that shall constitute the decision of this Court, the Court finds that the Motion is well founded and should be granted as set forth below.

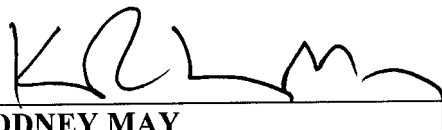
Accordingly, it is

ORDERED, ADJUDGED AND DECREED as follows:

1. The Motion to Determine Entitlement to Carve Out Fund (Doc. No. 679) is granted as set forth herein.
2. The IRS does not have an unsecured priority claim because Claim 6-4 filed by the IRS did not reserve the right to assert a priority claim.
3. The Court reserves ruling on whether the IRS can assert a general unsecured claim based upon a deficiency represented by Claim 6-4.

4. The parties have twenty (20) days from April 5, 2010 to brief the issue of whether or not the IRS can assert an unsecured deficiency claim.

DONE AND ORDERED at Tampa, Florida on APR 28 2010.



K. RODNEY MAY
UNITED STATES BANKRUPTCY JUDGE

Copies Furnished To:

Roberta A. Colton, Esq., Trenam, Kemker, P. O. Box 1102, Tampa, FL 33601-1102

All Creditors reflected on the Court's mailing matrix for this case – service by counsel for Trustee within 3 days after entry of this Order