

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN THE MATTER OF :
Treatment of proof of claims :
after relief from automatic :
stay and/or surrender of : ADMINISTRATIVE ORDER
collateral. :
 : 10-02
Variation caused by liquidating :
a contingent tax refund destined :
to be paid under a confirmed :
Chapter 13 plan. :

ORDER AND NOTICE TO PRACTITIONERS

This administrative order applies to all cases assigned to my docket.

(1) All motions requesting relief from stay and Chapter 13 plans calling from relief form stay or surrender of collateral filed after this date, must state how the Claimant or Debtor expects to treat the claim once the remedy requested is granted. Should the party in interest fail to abide by this administrative order, then the claim in question shall be allowed as a general unsecured claim without any priority, and without the need for entry of a separate order.

(2) After this date, the base of a confirmed plan that includes receipt of a future, disputed, contingent and unliquidated and tax refund shall be automatically amended when the Trustee receives the noncontingent, undisputed and liquidated sum corresponding to such tax refund without the need for entry of any further order.

SO ORDERED, in San Juan, Puerto Rico, on November 1, 2010.


SARA DE JESUS
U.S. Bankruptcy Judge