

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

No. 13-4404

IN RE: MICHAEL ALLEN BOWERS; MARGARITA  
VILLE BOWERS,  
Debtors.

**FILED**  
*Jul 21, 2014*  
DEBORAH S. HUNT, Clerk

PLYMOUTH PARK TAX SERVICES, LLC,  
Appellants,

v.

MICHAEL ALLEN BOWERS; MARGARITA  
VILLE BOWERS,  
Appellees.

Before: KEITH, CLAY, and McKEAGUE, Circuit Judges.

**JUDGMENT**

On Appeal from the United States Bankruptcy Court  
for the Northern District of Ohio at Akron.

THIS CAUSE was heard on the record from the bankruptcy court and was argued by counsel.

IN CONSIDERATION WHEREOF, and for the reasons more fully set forth in the Court's  
opinion of even date, it is ORDERED that the judgment of the Bankruptcy Court is AFFIRMED.

**ENTERED BY ORDER OF THE COURT**



Deborah S. Hunt, Clerk