UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

AMENDED JUDGMENT IN A CIVIL CASE

Clinton County Treasurer,

Appellant and Cross-Appellee,

vs. **CASE NUMBER: 8:13-cv-1142**

Douglas J. Wolinsky, in his capacity as Chapter 7 Trustee in the bankruptcy estate of John W. Martin, II,

Appellee and Cross-Appellant.

Decision by Court. This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that the Bankruptcy Court correctly allowed the Trustee to avoid the tax foreclosure at issue. Further, the Bankruptcy Court's determination that \$25,500 was a reliable estimate of the property's market value at the time of the tax foreclosure is not clearly erroneous. The August 13, 2013 order of the Bankruptcy Court is AFFIRMED, pursuant to the Memorandum-Decision and Order of the Honorable David N. Hurd, U.S. District Judge, filed May 23, 2014.

DATED: May 27, 2014

Christine Mergenthaler

Clerk of Court

Deputy Clerk

entered and served 5/27/14 cm