

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
EASTERN DIVISION

GILBERT VAUGHN  
and CORLETTA J. VAUGHN,

Appellants,

v.

INTERNAL REVENUE SERVICE,

Appellee.

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IN RE:

GILBERT VAUGHN  
and CORLETTA J. VAUGHN,  
Debtors.  
Case No. 09-08038-8-RDD

**JUDGMENT**

No. 4:11-CV-222-FL

**Decision by Court.**

This action came before the Honorable Louise W. Flanagan, United States District Judge, for consideration of appeal from an order of the United States Bankruptcy Court dated October 17, 2011.

**IT IS ORDERED, ADJUDGED AND DECREED** in accordance with the court's order entered July 16, 2012, that the decision of the bankruptcy court is **AFFIRMED**.

**This Judgment Filed and Entered on July 18, 2012, and Copies To:**

J. Allen Murphy (via CM/ECF Notice of Electronic Filing)  
Christopher J. Williamson (via CM/ECF Notice of Electronic Filing)

July 18, 2012

JULIE A. RICHARDS, CLERK  
/s/ Christa N. Baker  
(By) Christa N. Baker, Deputy Clerk