

The document below is hereby signed.

Signed: December 29, 2016



A handwritten signature in black ink that reads "S. Martin Teel, Jr." with a stylized flourish at the end.

S. Martin Teel, Jr.  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLUMBIA

In re	)	
	)	
BRIAN KEITH DUBOIS,	)	Case No. 15-00141
	)	(Chapter 7)
Debtor.	)	Not for publication in
	)	West's Bankruptcy Reporter.

MEMORANDUM DECISION AND ORDER RE TRUSTEE'S FINAL REPORT

This addresses the trustee's Final Report. No one has filed a timely objection to approval of the Final Report, but it contains an error, requiring a revision set forth herein.

The Final Report lists \$3,616.74 as available to pay to allowed timely filed general unsecured claims (that is, unsecured claims not entitled to priority). It proposes that the Internal Revenue Service's claims of that nature, totaling \$30,874.99, receive a pro rata distribution with other claims of that nature. However, that \$30,874.99 includes penalty claims (which are not compensation for actual pecuniary loss) totaling \$6,644.01. Under 11 U.S.C. § 726(a)(4), the \$6,644.01 of penalty claims are

not entitled to be paid pro rata with non-penalty general unsecured claims. Only \$28,225.92 of the IRS's general unsecured claims are non-penalty claims. It is

ORDERED that the trustee's final report is approved with the following revisions to reflect the proper distribution of the last \$3,616.74 to be distributed on general unsecured claims of a non-penalty nature:

<u>Claim No.</u>	<u>Claimant (or agent)</u>	<u>Allowed Amount</u>	<u>Amount to be Paid</u>
2	American InfoSource LP	\$ 713.73	\$ 91.45
3	American InfoSource LP	\$ 235.77	\$ 30.21
4	American InfoSource LP	\$ 317.15	\$ 40.64
5	LVNV Funding, LLC	\$ 2,692.29	\$ 344.98
1 <sup>1</sup>	<u>Internal Revenue Service</u>	<u>\$28,225.92</u>	<u>\$3,109.46</u>
	<u>TOTAL</u>		<u>\$3,616.74</u>

It is further

ORDERED that the following applications for compensation and other requests for payment of administrative expenses are approved for the amounts indicated:

Bryan S. Ross statutory trustee's commission: \$5,250.00

Trustee's expenses: \$52.40

It is further

ORDERED that the the trustee is directed to make final distribution of the funds on hand in accordance with the Final Report, as revised by this Order.

[Signed and dated above.]

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<sup>1</sup> The \$28,225.92 amount is the portion of Claim No. 1 that is for non-penalty general unsecured claims.

Copies to: Recipients of e-notification;

Internal Revenue Service  
Centralized Insolvency Operation  
P.O. Box 21126  
Philadelphia, PA 19114-0326

American InfoSource LP as agent for  
Verizon  
PO Box 248838  
Oklahoma City, OK 73124-8838

American InfoSource LP as agent for  
Verizon  
PO Box 248838  
Oklahoma City, OK 73124-8838

LVNV Funding, LLC its successors  
and assigns as assignee of  
Arrow Financial Services, LLC  
Resurgent Capital Services  
PO Box 10587  
Greenville, SC 29603-0587