

1 IRS re-levied again. The testimony would be that reneging on
2 an agreement, but in '97 they obtained our -- (indiscernible)
3 to '95 and '97, obtained good tax counsel, a gentleman named
4 Jim Shirley with the account firm HLB Gross Collins, and they
5 resolved the tax issues.

6 But, the Court's understanding or recollection of its
7 facts were, I think, we would agree to, that is, it was
8 basically a proprietorship. It was proprietorship Jape Air,
9 Inc. and then back to a proprietorship up until the time of
10 incorporation in 1999.

11 THE COURT: Okay.

12 MR. MALONE: And that is my understanding of the
13 facts, Your Honor.

14 THE COURT: All right. Then I don't think we need to
15 reopen the evidence any further except for the clarification
16 that you have just given me. I've told you all before that I
17 remain very concerned about this case. You know, when debtors
18 file petitions, they're responsible for what goes on them. And
19 in this instance, Mr. and Mrs. Jape signed petitions that
20 represented to the Court that their business was owned by Mrs.
21 Jape. I don't like that. I think this case needs a trustee.

22 MR. McBRYAN: Your Honor, Mr. Jape would agree with
23 that.

24 MR. MALONE: Your Honor, I apologize to the Court. I
25 am employed for (inaudible) purposes trade name, and I --