

DOCKET NUMBER: 94-11946  
ADV. NUMBER: None  
JUDGE: G. B. Kahn  
PARTIES: John Anderson Brown, Jr.  
CHAPTER: 7  
ATTORNEYS: C. M. Smith, C. Kern  
DATE: 4/6/95  
KEY WORDS:  
PUBLISHED:

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF ALABAMA

IN RE

JOHN ANDERSON BROWN, JR.  
Debtor

CASE NO. 94-11946

ORDER

At Mobile in said District on the 6th day of April, 1995, before Gordon B. Kahn,  
Bankruptcy Judge:

This matter having come on for hearing upon the Trustee's objection to the debtor's claim of exemption in his Individual Retirement Account; due notice of said hearing having been given; C. Michael Smith having appeared as attorney for the debtor and Christopher Kern, Trustee, having appeared; and arguments having been given; and briefs having been submitted; and it appearing that under Ala. Code § 19-3-1, 11 U.S.C. § 541(c)(2), and the holding of In re Slepian, 170 B.R. 712 (Bankr.S.D.Ala.1994), the debtor's exemption of his Individual Retirement Account in the amount of \$23,222.79 exceeds the amount allowed under Ala. Code § 6-10-2 and that the objection is due to be sustained and the exemption disallowed to the extent it causes his personal property exemptions to exceed the total amount of \$3,000.00 as allowed under Ala. Code § 6-10-2; now, therefore, it is

ORDER

ORDERED, that the Trustee's objection to the debtor's exemption of his Individual Retirement Account in the amount of \$23,222.79 be, and it hereby is, SUSTAINED, and the said exemption be, and it hereby is, DISALLOWED to the extent it causes his personal property exemptions to exceed the total amount of \$3,000.00 as allowed under Ala. Code § 6-10-2.

---

CHIEF U.S. BANKRUPTCY JUDGE