

**FOR PUBLICATION**  
**UNITED STATES COURT OF APPEALS**  
**FOR THE NINTH CIRCUIT**

In re: LAURA FREDRIKA PLUMA,  
*Debtor,*

LAURA FREDRIKA PLUMA,  
*Appellant,*

v.

TAX COLLECTOR FOR THE  
COUNTY OF SAN DIEGO,  
*Appellee.*

No. 04-55107

BAP No.  
SC-03-01098-  
BaRyMa  
OPINION

Appeal from the Ninth Circuit  
Bankruptcy Appellate Panel  
Marlar, Ryan, and Baum, Bankruptcy Judges, Presiding

Argued and Submitted  
October 21, 2005—Pasadena, California

Filed October 31, 2005

Before: A. Wallace Tashima and Raymond C. Fisher,  
Circuit Judges, and Milton I. Shadur,\* Senior District Judge.

Per Curiam Opinion

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\*The Honorable Milton I. Shadur, Senior United States District Judge  
for the Northern District of Illinois, sitting by designation.

**COUNSEL**

Brian M. Mahoney, American Debt Relief, San Diego, California, for the appellant.

Timothy M. Barry, Senior Deputy County Counsel, San Diego, California, for the appellee.

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**OPINION**

PER CURIAM:

This is an appeal from the judgment of the Bankruptcy Appellate Panel (“BAP”), *Tax Collector v. Pluma (In re Pluma)*, 303 B.R. 444 (B.A.P. 9th Cir. 2003), reversing the judgment of the bankruptcy court, *see In re Pluma*, 289 B.R. 151 (Bankr. S.D. Cal. 2003).<sup>1</sup> We affirm the judgment of the BAP for the reasons stated in its opinion, 303 B.R. 444, *supra*, and remand to the bankruptcy court for further proceedings.

**AFFIRMED.**

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<sup>1</sup>We deny appellee’s motion to dismiss the appeal.