

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

*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.

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).¹ 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.

¹We deny appellee’s motion to dismiss the appeal.