

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

In re:

DANIEL GRACIA,

Debtor.

Case No. 6:10-bk-01663-ABB
Chapter 7

KATZMAN GARFINKEL, P.A.,

Plaintiff,

Adv. Pro. No. 6:10-ap-00130-ABB

vs.

DANIEL GRACIA,

Defendant.

JUDGMENT

This matter came before the Court on the Complaint to Determine the Dischargeability of a Particular Debt (Doc. No. 1) filed by the Plaintiff Katzman Garfinkel, P.A. against the Defendant/Debtor Daniel Gracia pursuant to 11 U.S.C. Section 523(a)(2)(A). The final evidentiary hearing was held on September 21, 2010. After reviewing the pleadings and evidence, hearing live testimony and argument, and in conformity with and pursuant to the **Memorandum Opinion** entered contemporaneously herewith, it is

ORDERED, ADJUDGED and DECREED that the relief sought in the Plaintiff's Complaint is hereby **DENIED** and **JUDGMENT** is hereby entered in favor of the Defendant/Debtor Daniel Gracia and against the Plaintiff Katzman Garfinkel, P.A.; and it is further

ORDERED, ADJUDGED and DECREED that the indebtedness arising from the overpayment of \$46,793.77 issued to Defendant/Debtor Daniel Gracia on or about April 1, 2008 and owed to the Plaintiff Katzman Garfinkel, P.A. is hereby **DISCHARGEABLE** pursuant to 11 U.S.C. Section 523(a)(2)(A) and is hereby **DISCHARGED** pursuant to 11 U.S.C. Section 727(a).

Dated this 8th day of December, 2010.

/s/ Arthur B. Briskman
ARTHUR B. BRISKMAN
United States Bankruptcy Judge