

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov

In re)	
)	
LOUIS J. PEARLMAN, <u>et. al.</u> ,)	Case No. 6:07-bk-00761-KSJ
)	Chapter 7
Debtors.)	
<hr/>		
SONEET R. KAPILA,)	
CHAPTER 11 TRUSTEE,)	
)	
Plaintiff,)	
vs.)	Adversary No. 6:09-ap-00718-KSJ
)	
WATSKY, MARTINEZ & COMPANY,)	
CPA'S, P.A., n/k/a MARTINEZ, OLSON &)	
ASSOCIATES CPAS, P.A.,)	
)	
Defendant.)	
<hr/>		

SUMMARY FINAL JUDGMENT

This adversary proceeding came on for hearing on September 24, 2013, to consider Defendant's Motion for Summary Judgment (Doc. No. 34). Consistent with the Order Granting Defendant's Motion for Summary Judgment, entered simultaneously, it is

ORDERED:

1. Final Judgment is entered in favor of the Defendant, Watsky, Martinez & Company CPA's, P.A. n/k/a Martinez, Olsen & Associates CPAs, P.A., and against the Plaintiff, Soneet R. Kapila, Chapter 11 Trustee.

2. The payments of \$657,797.50 made by the Debtors to the Defendant are not avoidable pursuant to 11 U.S.C. §§ 548(a)(1)(B) & 550 or 11 U.S.C. § 544 and Florida Statutes 726.105(1)(b), 726.106(1), and 726.108.

DONE AND ORDERED, in Orlando, Florida, on October 11, 2013.



KAREN S. JENNEMANN
Chief United States Bankruptcy Judge