

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

In re:

Case No. 3:05-bk-11050-JAF
Chapter 7

ROBERT L. MATHEWS,

Debtor.

/s/ Jerry A. Funk

JERRY A. FUNK

United States Bankruptcy Judge

Copies furnished to:

Richard R. Thames, Esq., Attorney for Debtor
Raymond R. Magley, Esq., Attorney for Trustee
Aaron R. Cohen, Esq., Trustee

ORDER

This case came before the Court upon the Trustee's Objection to Debtor Robert L. Mathews' ("Debtor") Claim of Exemptions ("Objection") and the Trustee's Motion for Turnover of Property of the Bankruptcy Estate ("Turnover"). A hearing was held on May 11, 2006 and May 25, 2006 (the "Hearing"). In lieu of oral argument, the Court directed the parties to submit memoranda in support of their respective positions. Based upon Findings of Fact and Conclusions of Law separately entered, it is

ORDERED:

1. The Trustee's objections with respect to the Stock and the Mutual Fund Account are sustained. One-half of the \$85,000 in cash, \$1,785 in postpetition dividends and 4,250 shares of Ameris Bancorp stock received postpetition as a result of the First National Bancorp stock is property of the bankruptcy estate and Debtor is directed to turn it over to the Trustee within 20 days of the date of this Order. One-half of the funds currently held in the Mutual Fund Account, having a value of \$10,659.52 in Ameriprise Investments, is property of the bankruptcy estate and Debtor is directed to turn it over to the Trustee within 20 days of the date of this Order.

2. The Trustee's objections with respect to the household goods and furnishings, the Boat slip, the Highway Avenue Property and the Picketville Property, and Debtor's Homestead are overruled.

DATED this 18 day of January, 2007 in Jacksonville, Florida.