

Signed: September 19, 2012

SO ORDERED

This Order is granted for the reasons explained on the record on August 27, 2012.



**ROBERT A. GORDON
U. S. BANKRUPTCY JUDGE**

IN THE UNITED STATES BANK
FOR THE DISTRICT OF M
(Baltimore Divisio

In re RESTIVO AUTO BODY, INC.
Debtor SUSQUEHANNA BANK
Plaintiff
v.
RESTIVO AUTO BODY, INC., <i>et al.</i>
Defendants

Case No. 11-18718 RAG
Chapter 11

Adv. No. 11-00734

ORDER

Upon consideration of the Motions for Summary Judgment filed by Susquehanna Bank and the United States of America, on behalf of the Internal Revenue Service, legal memoranda and oral arguments, it is, hereby

ORDERED, that the Plaintiff, Susquehanna Bank's Motion for Summary Judgment (Docket No. 15), be and is hereby GRANTED; and be it further

ORDERED, that the Defendant, United States of America's Motion for Summary Judgment (Docket No. 19), be and is hereby DENIED; and be it further

ORDERED and DECLARED, that the lien held by Plaintiff, Susquehanna Bank, encumbering real property located at Lots 17 and 39 Enterprise Street, Eldersburg, Maryland 21784, evidenced by an indemnity deed of trust recorded among the Land Records for Carroll, County, Maryland at Liber 4316, folio 536, has priority over tax liens held by the Defendant, United States of America on the same properties, indexed at 06M05024204 and 06M05024216.

cc: Thomas C. Valkenet
Bradley C. Plovan
U.S. Trustees Office

End of Order