

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ALASKA**

In re:

SARAH L. GUTHRIE,

Debtor.

Case No. A11-00755-DMD
Chapter 13

**Filed On
4/18/12**

CONFIRMATION MEMORANDUM

The chapter 13 trustee objected to confirmation of the debtor's amended chapter 13 plan on three grounds. The first ground was that the debtor was in arrears on her plan payments. That problem has been resolved. The debtor is now current on her payments.

The trustee's second ground for objection was that the plan did not pay the priority claim of the debtor's former spouse, David Guthrie. Contemporaneously with this memorandum, I have ruled that Mr. Guthrie holds a general unsecured claim, rather than a priority claim. The trustee's second ground is, thus, moot.

The trustee's third ground for objection was that the plan's liquidation analysis was not properly calculated. This objection is well taken. The analysis reflects that the estimated plan dividend to unsecured creditors will be \$833,608,384.00. The liquidation analysis is flawed. Confirmation of the debtor's amended plan will therefore be denied. The debtor shall file an amended plan, containing a corrected liquidation analysis, within 14 days, and properly notice it for confirmation.

Mr. Guthrie does not have to file further objections to the debtor's second amended plan. All of his prior objections shall apply to the new plan.

An order will be entered consistent with this memorandum.

Dated: April 18, 2012

BY THE COURT

/s/ Donald MacDonald IV
DONALD MacDONALD IV
United States Bankruptcy Judge

Serve: F. Cahill, Esq.
D. Guthrie, Pro Se Creditor
L. Compton, Trustee
U. S. Trustee

04/18/12