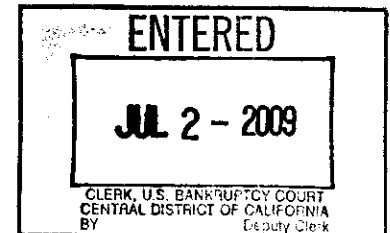


UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION



In re

ERIC T.Y. HSU,
MAN LING CHENG,

Debtors.

Case No.: LA 03-26874 RN

Chapter 7

**ORDER OVERRULING DEBTORS'
OBJECTION TO CLAIM No. 2 OF BANK
OF TAIWAN AND ALLOWED SAID CLAIM**

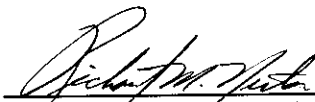
A trial was held on the objection (the "Objection") of Debtor Eric T.Y. Hsu a.k.a Ting Yang Hsu ("Debtor") to Claim No. 2 of the Bank of Taiwan ("Bank"). Sam X.J. Wu of the Law Offices of Sam X.J. Wu, APC, and Larry M. Kushner, appeared on behalf of the Debtor. Charles C.H. Wu, Mark H. Cheung, and Vikram M. Reddy of the Law Offices of Wu & Cheung, LLP, appeared on the behalf of the Bank.

For the reasons set forth in the Findings of Fact and Conclusions of Law entered concurrently herewith,

IT IS HEREBY ORDERED THAT the Objection is OVERRULED and Claim No. 2 of the Bank is allowed in its entirety as a general unsecured claim in the amount of \$442,499.60.

DATED:

July 2, 2009



Richard M. Neiter
United States Bankruptcy Judge

SERVICE LIST

Debtor's Counsel

Sam X.J. Wu
Law Offices of Sam X.J. Wu, APC
23555 Golden Springs Drive, Suite I
Diamond Bar, CA 91765

Larry M. Kushner
8100 Zetah Avenue
Reseda, CA 91335

Bank's Counsel

Charles C.H. Wu
Mark H. Cheung
Vikram M. Reddy
Law Offices of Wu & Cheng, LLP
98 Discovery
Irvine, CA 92618-3105

Jeffrey I. Golden
Lei Lei Wang Ekvall
Kyra E. Andrassy
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP
650 Town Center Drive, Suite 950
Costa Mesa, CA 92626

Chapter 7 Trustee

Richard K. Diamond
Danning, Gill, Diamond & Kollitz
2029 Century Park East, 3rd Floor
Los Angeles, CA 90067-2904

Office of the United States Trustee
725 S. Figueroa Street, 26th Floor
Los Angeles, CA 90017