

IT IS SO ORDERED.

Dated: January 15, 2016  
02:16:00 PM

  
*Kay Woods*  
\_\_\_\_\_  
Kay Woods  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO

IN RE:

JEREMIAH K. GOMOLL,

Debtor.

\* \* \* \* \*

COPPER ZONE TANNING, INC.,

Plaintiff,

v.

JEREMIAH K. GOMOLL,

Defendant.

CASE NUMBER 14-41607

ADVERSARY NUMBER 15-4003

HONORABLE KAY WOODS

\*\*\*\*\*  
MEMORANDUM OPINION REGARDING DEBTOR'S MOTION TO AMEND  
PORTION OF THIS COURT'S DECEMBER 10, 2015 OPINION REGARDING  
COPPER ZONE'S MOTION FOR JUDGMENT ON THE PLEADINGS  
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Before the Court is Motion to Amend Portion of the Opinion  
Entered December 10, 2015 Pursuant to Bankruptcy Rule 9023, or, in

the Alternative, for Relief from a Portion of Said Opinion Pursuant to Bankruptcy Rule 9024 ("Motion to Amend") (Doc. 43) filed by Debtor/Defendant Jeremiah K. Gomoll ("Debtor") on December 21, 2015. On January 4, 2016, Plaintiff Copper Zone Tanning, Inc. ("Copper Zone") filed Opposition to Motion to Amend Portion of the Opinion Entered December 10, 2015 Pursuant to Bankruptcy Rule 9023, or, in the Alternative, for Relief from a Portion of Said Opinion Pursuant to Bankruptcy Rule 9024 (Doc. 44). The Debtor filed Reply in Support of his Motion to Amend Portion of the Opinion or, in the Alternative, for Relief from a Portion of Said Opinion ("Reply") (Doc. 46) on January 11, 2016.

On December 10, 2015, the Court issued Memorandum Opinion Regarding Copper Zone's Motion for Judgment on the Pleadings ("Opinion") (Doc. 38) and Order Denying Copper Zone's Motion for Judgment on the Pleadings ("Order") (Doc. 39). In the Opinion, the Court found that judgment on the pleadings was not appropriate with respect to either of the two causes of action in Copper Zone's Amended Complaint to Deny Discharge Under 11 U.S.C. §§ 727(a)(2) and 727(a)(4) ("Amended Complaint") (Doc. 21).

The Debtor's Motion to Amend takes issue with certain of the Court's findings regarding the Amended Complaint's first cause of action, which alleges that the Debtor knowingly and fraudulently made false statements in his bankruptcy petition and schedules. Specifically, pursuant to Federal Rules of Civil Procedure 59

and 60, the Debtor urges the Court to amend or grant the Debtor relief from those portions of the Opinion finding that (i) the Debtor made knowingly false statements regarding his address and his rental expense; and (ii) such false statements were material to the Debtor's bankruptcy case. For cause, the Debtor states that "the admissions and denials of the [Debtor] made in the Answer to the Amended Complaint may have been misconstrued" (Mot. to Amend at 2) and "the conclusions drawn by this Court . . . respecting the address and rental issues constitute a mistake by this Court going beyond what is permissible on a Motion for Judgment on the Pleadings . . ." (*id.* at 6). The Debtor seeks not to be "foreclosed from offering evidence on those issues at Trial as a result of the Law of the Case doctrine." (*Id.* at 5.)

For the reasons set forth herein, the Court finds that the Motion to Amend does not state cause to warrant relief regarding the knowing falsity of the Debtor's statements about his street address and rental expense; however, the Court will grant the Debtor relief to the extent that the findings regarding the materiality of such statements are not final findings representing the law of this case.

This Court has jurisdiction pursuant to 28 U.S.C. § 1334 and General Order No. 2012-7 entered in this district pursuant to 28 U.S.C. § 157(a). Venue in this Court is proper pursuant to 28 U.S.C. §§ 1391(b), 1408 and 1409. This is a core proceeding

pursuant to 28 U.S.C. § 157(b)(2). The following constitutes the Court's findings of fact and conclusions of law pursuant to Federal Rule of Bankruptcy Procedure 7052.

### **I. BACKGROUND**

On January 15, 2015, Copper Zone commenced this adversary proceeding by filing Complaint to Deny Discharge Under 11 U.S.C. §§ 727(a)(2), 727(a)(4)(A) and 727(a)(7) (Doc. 1). Copper Zone filed the Amended Complaint on June 25, 2015, and the Debtor filed Answer to the Amended Complaint ("Answer") (Doc. 23) on July 2, 2015.

With leave of the Court, on September 30, 2015, Copper Zone filed Motion for Judgment on the Pleadings with Memorandum of Points and Authority ("Motion for Judgment on the Pleadings") (Doc. 29). The Debtor filed Response to Motion for Judgment on the Pleadings and Brief in Support ("Judgment on the Pleadings Response") (Doc. 30) on October 14, 2015, and Copper Zone filed Reply to Response to Motion for Judgment on the Pleadings with Memorandum in Support (Doc. 31) on October 21, 2015. On December 10, 2015, the Court issued the Opinion and Order. Thereafter, the Debtor filed the Motion to Amend, which is presently before the Court.

### **II. STANDARD OF REVIEW**

Federal Rule of Civil Procedure 59, incorporated by Federal Rule of Bankruptcy Procedure 9023, deals with altering of amending

a judgment after trial. Federal Rule of Civil Procedure 60(b), incorporated by Federal Rule of Bankruptcy Procedure 9024, provides "Grounds for Relief from a Final Judgment, Order, or Proceeding." FED. R. CIV. P. 60(b) (2015) (emphasis added).

Although the Debtor purports to bring the Motion to Amend pursuant to Rules 59 and 60, there is no basis to grant relief under either of these Rules. No trial has been conducted in this proceeding. The Opinion and Order address a pre-trial motion filed by Copper Zone, which was denied. In issuing its Opinion and Order, the Court has not disposed of this proceeding and, thus, the Opinion and Order do not constitute a final appealable judgment. On that basis, the Court finds that the Debtor has wholly failed to state any grounds for the relief he requests. Rather, the Court finds that the Debtor's Motion to Amend is actually a motion to reconsider or clarify the prior Opinion and Order. Although this type of motion is not favored, the Court finds that under these circumstances limited relief is appropriate.

### **III. FINDINGS IN THE OPINION**

The Court issued its Opinion and Order based on the standard for review of a motion for judgment on the pleadings, as found in Federal Rule of Civil Procedure 12(c) and incorporated by Federal Rule of Bankruptcy Procedure 7012(b). In other words, the Court ruled that, based solely on the admissions and denials of the

Debtor, Copper Zone was not entitled to judgment on either of the two causes of action in the Amended Complaint. The Debtor states in his Reply "that the denials in its' [sic] Answer were sufficient to defeat the Motion [for Judgment on the Pleadings]." (Reply at 2.) The Court does not understand the Debtor's argument on this score because that is precisely the conclusion the Court reached in denying the Motion for Judgment on the Pleadings.

The Debtor does not make the argument, but appears to intimate, that the Court rendered something other than judgment on the pleadings in its Opinion and Order. The Debtor correctly notes that the Court gave no notice that it was treating the Motion for Judgment on the Pleadings as anything other than what it was. (See *id.* at 2 ("Had the parties submitted evidence, F.R.Civ.P.12(d) would have required this Court to treat the [Motion for Judgment on the Pleadings] as one for summary judgment under Rule 56 . . . . Had that occurred, however, this Court would have been required to give notice . . . .")) Because the Court ruled on the Motion for Judgment on the Pleadings using the Rule 12(c) standard, the whole issue of presenting evidence is outside the scope of judgment on the pleadings and was immaterial to the Court's analysis in the Opinion.

Despite explicitly acknowledging that the presentation of evidence is outside the scope of judgment on the pleadings, the Debtor's arguments center on his lack of opportunity to present

evidence concerning the admissions he has made. The Debtor argues that he is entitled to present evidence at trial or some other appropriate time, which proffered evidence allegedly would negate certain findings in the Opinion. However, the Debtor is not entitled to offer evidence to rebut what he has already admitted. The admissions stand for themselves. As the Debtor noted in the Judgment on the Pleadings Response, “[The Debtor] has admitted those facts which are objectively established . . . .” (J. on the Pleadings Resp. at 2.) The Court properly considered only the facts expressly admitted by the Debtor, and the Debtor cannot now attempt to negate those admissions.

#### **A. The Debtor’s Address**

In the Opinion, the Court concluded, “[T]he Debtor admits that he does not reside with his mother at 1220 Main [sic] Boulevard, East Liverpool, Ohio [(“Maine Boulevard”)], as listed in his bankruptcy petition. Instead, the Debtor resides with Ms. Wellington and their children at [131 Apache Lane, Columbiana, Ohio (“Apache Lane”)].”<sup>1</sup> (Op. at 27.) The Court further concluded that the Debtor “knowingly misrepresented his address” (*id.* at 28) and that “the Debtor’s misrepresentation of his address is material to his bankruptcy case” (*id.* at 29).

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<sup>1</sup> Although the Amended Complaint states that the Debtor listed his address in the bankruptcy petition as 1220 Main [sic] Boulevard, the Debtor actually listed his address as 1220 Maine Boulevard.

The Debtor objects to the Court's finding that he knowingly made a false oath with respect to the address he lists in his bankruptcy petition on the bases that the Court "(1) impermissibly references a paraphrase of Debtor's testimony at the 2004 examination held December 8, 2014, and (2) impermissibly equates 'address' (for bankruptcy petition purposes) and 'residence' and domicile.'" (Mot. to Amend at 2-3 (n.1 omitted).) Neither of these two statements is accurate.<sup>2</sup>

To address the Debtor's first argument, contrary to the Debtor's accusation that the Court impermissibly relied on the purported testimony of the Debtor at the 2004 examination, the Court based its Opinion only on the explicit admissions of the Debtor. In his Answer, the Debtor "admits the allegations of paragraphs 1, 2, 4 through 11 inclusive, 16, 17, 18, 20 and 23 through 30 inclusive." (Ans. ¶ 1 (emphasis added).) Paragraph 27 of the Amended Complaint states, "[The Debtor] listed his address in the petition as 1220 Main [sic] Blvd., East Liverpool, OH 43920 – a property which is owned by his mother and believed to be her residence. At his 2004 examination, [the Debtor] testified that he actually resides with Melissa Wellington and his children at [131 Apache Lane, Columbiana, Ohio]." (Am. Compl. ¶ 27.) The Court has no knowledge whether or not the Debtor's testimony at

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<sup>2</sup> The Court never used or dealt with the term "domicile" in the Opinion and Order.

the 2004 examination was "paraphrased," as the Debtor now asserts. Instead, the Court's Opinion was based only on the Debtor's express admissions, as set forth in the pleadings filed in this proceeding.

Next, the Debtor argues that the bankruptcy petition "call[s] for a street address and not necessarily a 'residence' or 'domicile'" and that the Court impermissibly equates address with residence or domicile. (Mot. to Amend at 3.) The Debtor relies on *In re McCormick*, No. 14-33315, 2015 WL 4638493 (Bankr. N.D. Ohio, Aug. 4, 2015), as if it is the seminal case on the issue of whether a debtor's address can constitute a false oath.<sup>3</sup> (See Mot. to Amend at 3-4.) However, *McCormick* is totally inapposite to the issue before this Court. In *McCormick*, the bankruptcy court was asked to determine if the chapter 7 debtors were entitled to claim the Ohio homestead exemption in two homes they jointly owned. Although the debtors considered the first home their permanent residence, as of the petition date, the debtor husband resided in the second home with his adult son for health reasons. The court found that the homestead exemption was applicable to the second home, although it was not listed as either debtor's address in the petition, because the husband had an ownership interest in the property and was using the property as his residence on the

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<sup>3</sup> The Debtor references *McCormick* for the proposition "that the 'address listed in the Petition and the address of the Debtors' residence' may, in fact, be permissibly different." (Mot. to Amend at 3-4.) Although the Debtor puts this phrase within quotation marks as if it is a quote from *McCormick*, there is no such language in that case.

petition date. The court was not asked to consider and did not address whether the address listed in the debtors' petition was a false oath. The issue in *McCormick* has nothing to do with whether the Debtor in this proceeding falsified the street address in his bankruptcy petition.

As the Debtor himself acknowledges in citing *Hembree v. Sutton* (*In re Sutton*), No. 10-72943, Adv. No. 11-70007, 2013 WL 1933015 (Bankr. N.D. Ala. May 9, 2013), courts generally equate street address and residence. In finding that the debtor's listing of his office address, rather than his residence address, in the bankruptcy petition constituted a false oath, the bankruptcy court in *Sutton* stated, "It is commonly understood that the 'street address' requested on the petition refers to the debtor's residence." *Sutton*, 2013 WL 1933015 at \*3; see also *Copelin v. Great W. Capital, LLC* (*In re Copelin*), No. 2:13-bk-32580, Adv. No. 2:14-ap-01454, 2015 WL 222475, \*2 (Bankr. C.D. Cal. Jan. 14, 2015) (emphasis added) ("[Plaintiff] listed her residence address on her bankruptcy petition as 144 N. Valley Street, Burbank, CA 91505, and none other. She did not list another address as a mailing address."); *Hamilton v. Fisher* (*In re Fisher*), 486 B.R. 200, 209 (Bankr. D. Kan. 2013) (emphasis added) ("On page one of the Voluntary Position [sic], Fisher indicated that the 'Street Address of Debtor' was 874 E. 650th Avenue, Arma, KS. Two boxes below that address is another box that requests 'Mailing Address

of Debtor (if different from street address)'. Fisher left that box blank, which caused the Trustee to conclude that his street address and mailing address are the same."); *In re Fehrs*, 391 B.R. 53, 62 (Bankr. D. Idaho 2008) (emphasis added) ("The petition lists Debtor's residence or street address as 202 Pine Street, Mullan, Idaho . . . ."); and *In re Williams*, No. 15-31170, 2015 WL 3940602, \*2 (Bankr. N.D. Ohio June 25, 2015) (emphasis added) ("She also listed the 309 Pulaski Street address as her residence in the petition in this case, which she signed under penalties of perjury.

The bankruptcy petition requests both the "Street Address of Debtor" and "Mailing Address of Debtor (if different from street address)." Official Form B1, Voluntary Petition at 1 (Apr. 2013). The Official Instructions for completing the petition, which the Debtor quotes in his Motion to Amend, further provide, "The form requires both a street address and any separate mailing address as used by the debtor . . . . Thus, the debtor(s) must include a complete street address and mailing address, if different, in the appropriate boxes." Official Instructions, Official Form B1, Voluntary Petition (emphasis added). The Debtor admittedly listed Maine Boulevard as his street address despite residing at Apache Lane. The record also establishes that the Debtor did not list a mailing address. As a consequence, the Court's finding that the Debtor knowingly made a false oath by listing Maine Boulevard as

his street address, rather than Apache Lane, was not based on any impermissible inference.

Indeed, the Court's conclusion concerning the meaning of street address in the petition is further bolstered by other instructions provided to the Debtor. The Statement of Financial Affairs (Main Case, Doc. 18), which was also signed by the Debtor under penalty of perjury, includes Question 15, which is captioned "Prior address of debtor." (S.O.F.A. at 5.) Question 15 required the Debtor to list all prior addresses during the preceding three years and states, "If the debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case."<sup>4</sup> (*Id.* (emphasis added).) When read in conjunction with the instructions for completing the street address in the petition, it is clear that street address means "premises which the debtor occupied."

The next argument the Debtor makes concerning the Court's finding about the falsity of his street address essentially goes to the element of fraudulent intent. The Debtor states that he "will give evidence, at Trial or other appropriate time, that he has, [at] all material times, used the Maine Blvd. address as the address for all legal notices[.]" (Mot. to Amend at 3.) Since

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<sup>4</sup> The Debtor answered this question "none." (S.O.F.A. at 5.)

the Debtor provided no separate address in his bankruptcy petition as his mailing address, any testimony by the Debtor regarding his alleged use of Maine Boulevard as his mailing address would be consistent with the petition and irrelevant to the finding by the Court that the Debtor knowingly misrepresented Maine Boulevard as his street address. The proffered testimony the Debtor references might go to his intent in listing Maine Boulevard as his street address, but this Court expressly determined that it could not determine the Debtor's intent in denying the Motion for Judgment on the Pleadings. The Debtor will have the opportunity to present evidence on this issue at the appropriate time.

Finally, the Debtor argues that his admissions do not support the Court's finding that the knowingly false statement concerning the Debtor's address was material. The Court stands by the legal standard for materiality and the statements concerning the importance and relevance of accurate statements concerning a debtor's street address to the administration of the bankruptcy case, as set forth in the Opinion at pages 28-30. However, the Court acknowledges that testimony proffered by the Debtor might also relate to the element of materiality, which is a legal determination that cannot be reached based on the pleadings alone. As a consequence, to the extent necessary, the Court will relieve the Debtor from the finding in the Opinion that the element of

materiality has been established with respect to the Debtor's falsified address.

**B. \$400.00 Monthly Rental Expense**

In the Opinion, the Court found that "the Debtor admits that he does not pay a monthly rental expense of \$400.00, as stated in Schedule J." (Op. at 27.) The Court further concluded that the Debtor knowingly misrepresented his rental expense (*id.* at 28) and that the false rental expense was a material misrepresentation (*id.* at 29).

The Debtor contends that this Court should relieve him from its factual finding that the \$400.00 "rental or home ownership expenses for your residence," Official Form B6J, Sched. J line 4 (Dec. 2013), listed in Schedule J was knowingly false. The Debtor argues that the listed rental expense was a "forward looking estimate expense" and "as such it is not a statement of fact and can neither be true nor false." (Mot. to Amend at 4-5.) The Debtor asserts that the Court found that he knowingly listed a false rental expense "before giving Debtor an opportunity to offer evidence as to why the \$400.00 payment was not made." (*Id.* at 5 (emphasis added).) However, this argument goes to testimony concerning post-petition events, not the Debtor's oaths at the time he filed his petition. At best, such proffered testimony may go to the Debtor's intent in making the false statement about his rental expense, but it does not affect the Court's finding

concerning the knowing falsity of such statement, which is supported by the Debtor's admissions. Specifically, in his Answer, the Debtor "admits the allegations of paragraphs . . . 23 through 30 inclusive." (Ans. ¶ 1.) Paragraph 28 of the Amended Complaint states, "In Schedule 'J', [the Debtor] lists the payment of \$400.00 per month for rent/home ownership expense. [The Debtor] and his mother both testified that [the Debtor] has never paid a rent/home ownership expense to her." (Am. Compl. ¶ 28.)

The Debtor's own argument regarding the rental expense demonstrates the falsity of his statement in Schedule J. "The [Debtor] intends to offer evidence that, in lieu of the \$400.00 per month payment, he was addressing his obligation to his mother by performing repairs on the building on Apache Lane and addressing the payment of taxes on same."<sup>5</sup> (Mot. to Amend at 5 (emphasis added).) Thus, it now appears that the Debtor disavows that he has an obligation to pay his mother \$400.00 per month in cash for rent, but instead he seeks to characterize the \$400.00 rental expense as a requirement to (i) perform unspecified repairs; and (ii) pay taxes on the property at Apache Lane.

In-kind services such as performing repairs do not constitute the kind of "expense" item that are to be included in Schedule J. Indeed, the instructions for Schedule J state, "Include expenses

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<sup>5</sup> Because Schedule J requests "rental or home ownership expenses for your residence," this is another express admission by the Debtor that he resides at the Apache Lane address.

paid for with non-cash government assistance if you know the value of such assistance and have included it on *Schedule I: Your Income* (Official Form 6I.)” Sched. J at 1. There is no indication that other kinds of non-cash payments are to be included as expenses in Schedule J. Indeed, non-cash government assistance is only to be included as an expense item if it is likewise included as an income item in Schedule I. Schedule J requires the debtor to subtract his net monthly expenses on line 22 from his net monthly income on line 12 of Schedule I to calculate the “*monthly net income*” on line 23c of Schedule J, thus making it clear that Schedule J expenses are items that are to be paid in cash from a debtor’s income.

The Debtor’s Schedule J, which has not been amended, listed an expense of \$400.00 for “The rental or home ownership expense for your residence. Include first mortgage payments and any rent for the ground or lot.” (Main Case, Doc. # 14, Sched. J line 4.) Despite the Debtor’s argument in the Motion to Amend that the he pays taxes on Apache Lane, the Debtor listed “0.00” for “Real estate taxes” in Schedule J. (Main Case, Doc. # 14, Sched. J line 4a.) Furthermore, despite the Debtor’s statement that the \$400.00 rental expense included the performance of repairs, the Debtor listed “0.00” for “Home maintenance, repair, and upkeep expenses.” (*Id.* at line 4c.) The arguments in the Motion to Amend concerning the \$400.00 rental expense bolster, rather than

contradict, the Court's determination that the \$400.00 expense item was false and knowingly false. Thus, the Debtor has set forth no basis for this Court to reconsider its finding in the Opinion that the \$400.00 rental expense item was false and knowingly false.

The Court stands by its analysis that the false rental expense is misleading and important to the administration of the Debtor's bankruptcy case. The testimony that the Debtor indicates he intends to offer, however, could affect the materiality of this false statement, which is a legal determination. As a consequence, to the extent necessary, the Court will relieve the Debtor from its finding that the materiality of the Debtor's false rental expense can be determined from the pleadings in this proceeding.

#### **IV. CONCLUSION**

Although the Debtor purports to bring the Motion to Amend pursuant to Rules 59 and 60, the Debtor sets forth no basis to grant relief under either of these Rules. In issuing its Opinion and Order, the Court has not disposed of this proceeding and, thus, the Opinion and Order do not constitute a final appealable judgment. On that basis, the Court finds that the Debtor has wholly failed to state any grounds for the relief he requests. The Court finds that the Debtor's Motion to Amend is actually a motion to reconsider or clarify the prior Opinion and Order.

The Debtor's express admissions in his Answer establish that the Debtor knowingly listed a false street address in his

bankruptcy petition. The admissions in the Debtor's Answer further establish that the Debtor knowingly listed a false monthly rental expense of \$400.00. The Motion to Amend does not state cause to warrant relief regarding the knowing falsity of the Debtor's statements about his street address and rental expense; however, the Court will grant the Debtor relief to the extent that the findings regarding the materiality of such statements are not final findings representing the law of this case. As a consequence, the Court will deny the Motion to Amend, in part, and grant limited relief regarding the element of materiality.

An appropriate order will follow.

# # #

IT IS SO ORDERED.

Dated: January 15, 2016  
02:16:01 PM

  
*Kay Woods*  
\_\_\_\_\_  
Kay Woods  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO

IN RE:

JEREMIAH K. GOMOLL,

Debtor.

\* \* \* \* \*

COPPER ZONE TANNING, INC.,

Plaintiff,

v.

JEREMIAH K. GOMOLL,

Defendant.

CASE NUMBER 14-41607

ADVERSARY NUMBER 15-4003

HONORABLE KAY WOODS

\*\*\*\*\*  
ORDER (i) DENYING DEBTOR'S MOTION TO AMEND  
PORTION OF THIS COURT'S DECEMBER 10, 2015 OPINION REGARDING  
COPPER ZONE'S MOTION FOR JUDGMENT ON THE PLEADINGS, IN PART; AND  
(ii) GRANTING LIMITED RELIEF  
\*\*\*\*\*

Before the Court is Motion to Amend Portion of the Opinion  
Entered December 10, 2015 Pursuant to Bankruptcy Rule 9023, or, in

the Alternative, for Relief from a Portion of Said Opinion Pursuant to Bankruptcy Rule 9024 ("Motion to Amend") (Doc. 43) filed by Debtor/Defendant Jeremiah K. Gomoll ("Debtor") on December 21, 2015. On January 4, 2016, Plaintiff Copper Zone Tanning, Inc. filed Opposition to Motion to Amend Portion of the Opinion Entered December 10, 2015 Pursuant to Bankruptcy Rule 9023, or, in the Alternative, for Relief from a Portion of Said Opinion Pursuant to Bankruptcy Rule 9024 (Doc. 44). The Debtor filed Reply in Support of his Motion to Amend Portion of the Opinion or, in the Alternative, for Relief from a Portion of Said Opinion (Doc. 46) on January 11, 2016.

On December 10, 2015, the Court issued Memorandum Opinion Regarding Copper Zone's Motion for Judgment on the Pleadings ("Opinion") (Doc. 38) and Order Denying Copper Zone's Motion for Judgment on the Pleadings (Doc. 39). In the Opinion, the Court found that judgment on the pleadings was not appropriate with respect to either of the two causes of action in Copper Zone's Amended Complaint to Deny Discharge Under 11 U.S.C. §§ 727(a)(2) and 727(a)(4) (Doc. 21).

Pursuant to Federal Rules of Civil Procedure 59 and 60, the Debtor urges the Court to amend or grant the Debtor relief from those portions of the Opinion finding that (i) the Debtor made knowingly false statements regarding his address and his rental

expense; and (ii) such false statements were material to the Debtor's bankruptcy case.

For the reasons set forth in the Court's Memorandum Opinion entered on this date, the Court hereby:

1. Finds that the Motion to Amend states no basis to grant relief under Federal Rules of Civil Procedure 59 or 60, as incorporated into this proceeding by Federal Rules of Bankruptcy Procedure 9023 and 9024.
2. Finds that the Motion to Amend does not state cause to warrant relief from the Court's findings in the Opinion that the Debtor's statements regarding his street address and rental expense were false and knowingly false;
3. Finds that the materiality of the Debtor's false statements regarding his street address and rental expense cannot be determined solely on the pleadings in this proceeding;
4. Grants the Debtor relief from the Court's findings in the Opinion regarding the materiality of the Debtor's false statements regarding his street address and rental expense;
5. Holds that the Court's findings in the Opinion regarding the materiality of the Debtor's false statements regarding his street address and rental expense are not final findings representing the law of this case; and

6. Except as expressly set forth in paragraphs 4 and 5, above,  
Denies the Motion to Amend.

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