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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA

In re RICHARD CHAD DAY and
DEBORAH J. DAY,

CLARENCE J. SMITH TESTAMENTARY
TRUST,

Plaintiff,

v.

RICHARD CHAD DAY and
DEBORAH J. DAY,

Defendants.

Chapter 7

Case No. 10-bk-41537-SSC

Adv. No. 11-ap-00529-SSC

(Not for Publication- Electronic Docketing
ONLY)

ORDER INCORPORATING
MEMORANDUM DECISION DATED
SEPTEMBER 29, 2012

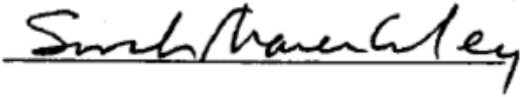
Based upon this Court's Memorandum Decision dated September 29, 2012, which is incorporated by reference:

The Court finds that the Debtors shall be liable to the Trust in the amount of \$1,396,410.65 under Section 523(a)(4) and (a)(6) as a result of the embezzlement by the Debtors of funds that should have been returned to the Trust. The Court denies any relief to the Trust under Section 523(a)(2)(A). Therefore,

IT IS ORDERED that the debt owed to the Plaintiff is non-dischargeable.

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DATED this 1st day of October, 2012.

A handwritten signature in black ink, appearing to read "Sarah Sharer Curley", is written over a horizontal line.

Honorable Sarah Sharer Curley
United States Bankruptcy Judge