

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA**

<hr/>	:	Case No. 06-10179
<i>In re</i>	:	Section B
	:	
OCA, INC., et al.,	:	Chapter 11
	:	
Debtors.	:	(Jointly Administered)
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**SECOND STIPULATION AND ORDER
SETTING TIME TO TAKE ACTION TO DETERMINE
THE DISCHARGEABILITY OF A DEBT OWING
TO A GOVERNMENTAL UNIT PURSUANT TO 11 U.S.C. § 1141(d)(6)**

WHEREAS, Section 1141(d)(6) of the Bankruptcy Code, 11 U.S.C. §§ 101, *et seq.*, (“**Code**”), was recently amended to provide that “the confirmation of a plan does not discharge a debtor that is a corporation from any debt * * * (A) of a kind specified in paragraph (2)(A) or (2)(B) of section 523(a) that is owed to a domestic governmental unit” (EMPHASIS ADDED);

WHEREAS, Section 1141(d)(6) of the Code contains no provision requiring a governmental unit to seek court determination that the kind of debt specified is excepted from discharge, as there is no comparable statutory language such as, or reference to, Section 523(c) of the Code, which provides that in the case of a Chapter 7 or 11 debtor, who is an individual, that “a debtor shall be discharged from a debt of a kind specified in paragraph (2) * * * of subsection (a) of this section, unless on request of the creditor to whom such debt is owed, and after notice and a hearing, the court determines such debt to be excepted from discharge under paragraph (2) * * * of subsection (a) of [Section 523];”

WHEREAS, no known published decision has been issued and the parties are not aware of any action in which a court has determined whether affirmative action, such as required by Section 523(c) of the Code, is applicable to a corporation pursuant to Section 1141(d)(6) of the

Code, and the staff of the United States Securities and Exchange Commission (“**Commission**”) does not concede the applicability of Section 523(c) to Section 1141(d)(6), but recognizes that if Section 523(c) were to be applicable to a determination under Section 1141(d)(6), but for the Stipulation and Order Setting Time to Take Action to Determine the Dischargeability of a Debt Owing to a Governmental Unit pursuant to 11 U.S.C. §1141(d)(6) (“**Original Stipulation and Order**”) [DOCKET #1107] setting August 11, 2006 as the date for the Commission to take appropriate action, an action to determine the dischargeability of a debt pursuant to Section 523(a)(2) in this case would have had to been filed on or before July 17, 2006, in accordance with Bankruptcy Rule 4007(c) which provides that a complaint to determine the dischargeability of a debt under Section 523(c) of the Code shall be filed no later than 60 days after the first date set for the meeting of creditors under Section 341(a) of the Code, calculated from May 16, 2006, the date of the first meeting of creditors in this case;

WHEREAS, the staff of the Commission is currently investigating potential claims, if any, that it may assert against the Debtors, including whether the Commission has claims that fall within Section 523(a)(2)(A) of the Code;

WHEREAS, the Commission staff has not filed a proof of claim in this case on behalf of the Commission and is not required to do so until the governmental unit bar date, which has been set for September 13, 2006;

WHEREAS, the Commission staff needs additional time to complete its on-going investigation to avoid being forced to make a premature determination of whether a nondischargeable claim lies against the Debtors;

WHEREAS, the necessity to take action by the Commission staff pursuant to Section 1141(d)(6) before its investigation has progressed sufficiently may well result in an unnecessary expenditure of judicial resources by this Court, and necessarily incur time and expense for the Debtors and other parties in interest, which, for this reason and the reasons set forth above constitute cause for extending the deadline set forth in Bankruptcy Rule 4007(c), [which the Commission staff does not concede is made applicable to a determination pursuant to Section 1141(d)(6) of the Code]; and

WHEREAS, the Original Stipulation and Order was without prejudice to the Commission staff's right to seek a further extension if appropriate to avoid undue haste and fulfill its duties under Bankruptcy Rule 9011;

WHEREAS, although the Commission staff has pursued diligently its investigation, the Commission staff needs additional time to investigate and make a recommendation to the Commission whether it has monetary claims against the Debtors which may be nondischargeable pursuant to Section 1141(d)(6) of the Code, and, if so, whether to pursue such claims and seek a finding of nondischargeability, and the Commission needs time to consider the staff's recommendation;

WHEREAS, in view of the foregoing, the Debtors have agreed that the Commission shall have until August 31, 2006 to file a complaint or take whatever action is required to determine the dischargeability of a debt, if any, owing to the Commission pursuant to Section 1141(d)(6) of the Code and that this Stipulation is without prejudice to the Commission staff's or the Commission's right to seek a further extension if appropriate to avoid undue haste and fulfill its duties under Bankruptcy Rule 9011;

IT IS NOW STIPULATED AND AGREED between the parties hereto that:

The date by which the Commission must file its complaint or take other appropriate action to determine the dischargeability of a debt, if any, owing to the Commission pursuant to Section 1141(d) of the Code shall be August 31, 2006, without prejudice to the Commission's right to seek a further extension of the due date.

Dated: New Orleans, Louisiana

August 9, 2006

Counsel for Debtors and Debtors-in-Possession:

HELLER, DRAPER, HAYDEN, PATRICK & HORN, L.L.C.

By: /s/ William H. Patrick, III
William H. Patrick, III
650 Poydras Street, Suite 2500
New Orleans, LA. 70130-6103
Telephone: (504) 568-1888
Facsimile: (504) 522-0949
E-Mail: wpatrick@hellerdraper.com

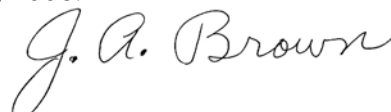
U.S. SECURITIES AND EXCHANGE COMMISSION

By: /s/ Susan R. Sherrill-Beard
Susan R. Sherrill-Beard
Senior Bankruptcy Counsel

Atlanta District Office
3475 Lenox Road, N.E., Suite 1000
Atlanta, GA 30326-1232
Telephone: (404) 842-7626
Facsimile: (404) 842-7633
E-mail: sherrill-beards@sec.gov

SO APPROVED AND ORDERED

New Orleans, Louisiana, August 10, 2006.



Jerry A. Brown
U.S. Bankruptcy Judge