

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
SOUTHERN DIVISION

FILED
FEB 22 2006

IN RE:

JAY SCOTT PLISKA,

Debtor.

Chapter 7 No. 05-40058
Adversary No. 05-4036

[Signature]
CLERK

JOHN S. LOVALD, Trustee,

Appellant,

-VS-

CIV. 05-4136

HOME FEDERAL BANK, as the Court
Appointed Conservator of Alexis J. Pliska,

Appellee.

ORDER

Trustee, John Lovald, appeals a bankruptcy court decision of the Honorable Irvin H. Hoyt. The Magistrate Judge issued a Report and Recommendation recommending that the decision of the bankruptcy court be affirmed. No objections to the Report and Recommendation were filed by any party.

After conducting an independent review of the record, the Court agrees with the Magistrate Judge. Accordingly,

IT IS ORDERED that:

1. The Report and Recommendation is ADOPTED.
2. This bankruptcy appeal is dismissed and the decision of the Bankruptcy Court is affirmed.

Dated this 22nd day of February, 2006.

BY THE COURT:

[Signature]
Lawrence L. Piersol
United States District Judge

ATTEST:
JOSEPH HAAS, CLERK

By: *[Signature]* Deputy