

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF ILLINOIS
PEORIA DIVISION**

INTERNAL REVENUE SERVICE,)	
Appellant.)	
)	
v.)	CASE NO. 23-cv-1331
)	
ANTHONY J. WALLACE,)	Hon. James E. Shadid
Debtor-Appellee.)	

**RESPONSE TO MOTION FOR LEAVE TO
TAKE INTERLOCUTORY APPEAL**

NOW Comes Debtor-Appellee ANTHONY J. WALLACE ("Debtor"), and responds to the motion [Doc. 3] of Appellee the INTERNAL REVENUE SERVICE ("IRS") seeking leave to take an interlocutory appeal, pursuant to Federal Rules of Bankruptcy Procedure Rule 8004 and 28 U.S.C. § 158, of the decision of the United States Bankruptcy Court for the Central District of Illinois not to abstain in the above matter, and states the following:

1. Debtor respectfully asserts that the granting of an interlocutory appeal will not materially advance the underlying adversary proceeding, as the issues involved are bankruptcy issues that the bankruptcy court is competent and able to decide.
2. Debtor further asserts that the bankruptcy court did not abuse its discretion in denying the request for abstention.
3. Debtor further asserts that his financial resources to litigate these matters is limited, as evidenced by the property and income schedules in his bankruptcy filing.

Respectfully Submitted,
ANTHONY J. WALLACE,

Dated: September 20, 2023

BY: /s/ Sumner A. Bourne
Attorney for Debtor-Appellee

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CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the referenced/linked document was served electronically through the CM/ECF system upon the following on September 30, 2023:

- **Noah Daniel Glover-Ettrich** noah.d.glover-ettrich@usdoj.gov,
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Dated: September 20, 2023

By: /s/ Sumner A. Bourne
Sumner A. Bourne

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