

conclusions of law under a *de novo* standard, findings of fact under a clearly erroneous standard, and mixed questions of fact and law under a *de novo* standard. *See in re National Gypsum Co.*, 208 F.3d 498, 504 (5th Cir.), *cert. denied*, 531 U.S. 871 (2000).

After review of the bankruptcy court record, the briefs of the parties, and the applicable law, the Court concludes that the bankruptcy court's findings of fact are not clearly erroneous. Furthermore, the bankruptcy court's conclusions of law are correct. Accordingly, the Court **AFFIRMS** the bankruptcy court's opinion granting partial summary judgment dated January 24, 2005, as well as the bankruptcy court's amended findings of fact and conclusions of law dated May 6, 2005, and its order on the parties' motions to alter or amend dated May 6, 2005. The Clerk is hereby directed to "prepare, sign and enter the judgment" pursuant to Bankruptcy Rule 8016(a).

SO ORDERED.

Signed March 27th, 2006.



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UNITED STATES DISTRICT JUDGE