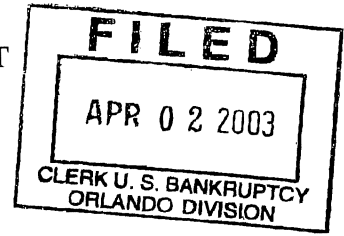


UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION



In re)
)
INTERNATIONAL ADMIN. SERVICES,)
INC.,)
)
Debtor.)

Case No. 96-03950-6J1

NORTHEN, STOCK TEE, JOHN A.,)
)
Plaintiff,)

Adversary No. 99-00031

vs.)

KEY ENTERPRISES, INC.,)
CLEMENS LIMITED PARTNERSHIP,)
DTG LIMITED PARTNERSHIP,)
MALACHITE PENSION LIMITED)
PARTNERSHIP,)
SCRIVENER LIMITED PARTNERSHIP,)
KINGSBURY FINANCIAL, INC.,)
SOUTH PACIFIC FINANCIAL)
CORPORATION,)
ROSENTHAL, DONALD M.,)
VIDEO PLUS, INC.,)
WINSTON FINANCIAL GROUP, INC.,)
IBT INTERNATIONAL, INC.,)
SOUTHERN CA. SUNBELT)
DEVELOPERS, INC.,)
K. MICHAEL & CO. INC.,)
MCCARTHY, KEVIN M.,)
JOHN DOES 15-20,)
TEDDER, DAVID HAMPTON,)
VAN DAN LIMITED PARTNERSHIP,)
)
Defendants.)

JUDGMENT


This adversary proceeding came on for trial on September 18, 19, and 20, 2002, on the
Second Amended Complaint for Turnover of Property of the Estate and to Avoid Fraudulent

Transfers (Doc No. 82), filed by the plaintiff, John A. Northen, Stock Trustee for the debtor, International Administrative Services, Inc. ("IAS"). Consistent with the Findings of Fact and Conclusions of Law, entered simultaneously herewith, it is

ORDERED:

1. Judgment is entered in favor of the plaintiff, John A. Northen, Stock Trustee, and against the defendants, IBT International, Inc. and Southern California Sunbelt Developers, Inc., in the amount of \$1,679,251.30.
2. Judgment is entered in favor of the plaintiff, John A. Northen, Stock Trustee, and against the defendant, Kevin McCarthy, in the amount of \$1,288,534.30.
3. The Motion for Partial Summary Judgment (Doc. No. 209) and the Motion to Dismiss (Doc. No. 228) filed by IBT International, Inc. and Southern California Sunbelt Developers, Inc. are denied.

DONE AND ORDERED at Orlando, Florida, this 2nd day of April, 2003.



Karen S. Jennemann
United States Bankruptcy Judge

J.B. VOL 11 NO. 493

I hereby certify that copies of the foregoing order were served by United States mail to the parties as listed on the 2nd day of April, 2003.

Janice M. Romano
Deputy Clerk

UNITED STATES TRUSTEE: 135 W CENTRAL BLVD., STE 620, ORLANDO, FL 32801

Debtor: INTERNATIONAL ADMIN. SERVICES, INC., 230 CROWN OAK CENTRE DRIVE, LONGWOOD, FL 32750

Attorney for Debtor: R. SCOTT SHUKER, POST OFFICE BOX 3353, ORLANDO, FL 32802

Courtroom Deputy

ALLAN P. LEGUAY, 610 NEWPORT CENTER DRIVE, #700, NEWPORT BEACH, CA 92660

DAVID PETERSON, 215 N. EOLA DRIVE, ORLANDO, FL 32801

FRANK WOLFF, 1851 W. COLONIAL DR., ORLANDO, FL 32804,

HANS C. BEYER, BEYER & ASSOCIATES, 1517 EAST SEVENTH AVE. STE F, TAMPA, FL 33605, FL 33601

JOHN G. DELANCETT, GILES & ROBINSON, P.A., 390 N. ORANGE AVE., STE 800, ORLANDO, FL 32802

JOHN NORTHEN, 100 EUROPA DRIVE, SUITE 550, CHAPEL HILL, NC 27514

KEVIN E. MANGUM, 5100 Hwy. 17-92, Suite 200, Casselberry, FL 32707

KEVIN MCCARTHY, 3151 AIRWAY, STE K-200, COSTA MESA, CA 92626-4607,

PATRICK J. SCHURR, ESQUIRE, 13601 PRESTON ROAD, SUITE 600W, DALLAS, TE 75240

ROY S. KOBERT, 390 NORTH ORANGE AVENUE, #1100, ORLANDO, FL 32801