

**07-312 FL DEPT. OF REVENUE V. PICCADILLY CAFETERIAS**

DECISION BELOW:484 F3d 1299

LOWER COURT CASE NUMBER: 06-13759

**QUESTIONS PRESENTED:**

Whether section 1146(a) of the Bankruptcy Code, which exempts from stamp or similar taxes any asset transfer “under a plan confirmed under section 1129 of the Code,” applies to transfers of assets occurring prior to the actual confirmation of such a plan?

CERT. GRANTED 12/7/2007