

**03-1407 ROUSEY V. JACOWAY**

DECISION BELOW: 347 F3d 689

LOWER COURT CASE NUMBER: 02-3505

**QUESTION PRESENTED:**

Should this Court grant certiorari to resolve the three-way circuit conflict over whether and to what extent Individual Retirement Accounts (IRAs) are exempt from a bankruptcy estate under 11 U.S.C. 522(d)(10)(E)?

CERT. GRANTED 6/7/2004