

United States Court of Appeals For the First Circuit

Nos. 03-1809, 05-1474

IN RE: INDIAN MOTOCYCLE COMPANY, INC.; INDIAN MOTOCYCLE APPAREL
AND ACCESSORIES COMPANY, INC.; INDIAN MOTOCYCLE MANUFACTURING
COMPANY, INC.; The Receivership Estate of INDIAN MOTOCYCLE
MANUFACTURING, INC.,

Debtors.

STERLING CONSULTING CORPORATION, Receiver,

Plaintiff, Appellee,

v.

INTERNAL REVENUE SERVICE,

Defendant, Appellant,

STEPHEN M. RODOLAKIS, Trustee,

Defendant.

No. 03-2210

STERLING CONSULTING CORPORATION, Receiver,

Plaintiff, Appellee,

v.

UNITED STATES OF AMERICA,

Claimant, Appellant,

STEPHEN M. RODOLAKIS, Trustee; MICHAEL MANDELMAN,

Defendants.

ERRATA

The opinion of this court issued on June 23, 2006, is amended as follows:

On page 5, lines 7-8: replace "June 6, 2000" with "June 6, 2003".

On page 11, line 16: replace "note 1," with "note 2,".