

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

No. 11-6522

In re: SOUTHEAST WAFFLES, LLC,  
Debtor.

**FILED**  
**Dec 06, 2012**  
DEBORAH S. HUNT, Clerk

SOUTHEAST WAFFLES, LLC,  
Plaintiff-Appellant,

v.

UNITED STATES DEPARTMENT OF  
TREASURY/INTERNAL REVENUE  
SERVICE,

Defendant - Appellee.

Before: BOGGS and CLAY, Circuit Judges; and STAFFORD, District Judge.

**JUDGMENT**

On Appeal from the United States Bankruptcy Appellate Panel.

THIS CAUSE was heard on the record and was argued by counsel.

IN CONSIDERATION WHEREOF, it is ORDERED that the judgment of the  
Bankruptcy Appellate Panel is AFFIRMED.

**ENTERED BY ORDER OF THE COURT**



Deborah S. Hunt, Clerk