

**BANKRUPTCY APPELLATE PANEL
OF THE SIXTH CIRCUIT**

Deborah S. Hunt
Clerk

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Re: Case No. 13-8014, *In re: Michael Bowers, et al*
Originating Case No. : :12-51549

Dear Counsel,

The Court issued the enclosed (Order/Opinion) today in this appeal.

Sincerely yours,

s/Paula Moore
Case Manager
Direct Dial No. 513-564-7055

Enclosure