

**BANKRUPTCY APPELLATE PANEL  
OF THE SIXTH CIRCUIT**

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Re: Case No. 14-8026, *In re: Donald Matteson, et al*  
Originating Case No. : 10-08741

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