

**BANKRUPTCY APPELLATE PANEL
OF THE SIXTH CIRCUIT**

Deborah S. Hunt
Clerk

100 EAST FIFTH STREET, ROOM 540
POTTER STEWART U.S. COURTHOUSE
CINCINNATI, OHIO 45202-3988

Tel. (513) 564-7000
www.ca6.uscourts.gov

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Ms. Reba Brown
Lewis, Thomason, King, Krieg & Waldrop
620 Market Street
Fifth Floor
Knoxville, KY 37902

Mr. Michael Gigandet
Law Office of Michael Gigandet
208 Centre Street
Pleasant View, TN 37146

Mr. Marshall Todd Jackson
Jackson & Associates
3326 Aspen Grove Drive
Suite 400
Franklin, TN 37067

Ms. Emily H. Mack
Lewis, Thomason, King, Krieg & Waldrop
424 Church Street
Suite 2500
Nashville, TN 37219

Re: Case No. 14-8045, *In re: Michael Sheppard, et al*
Originating Case No. : 14-01645

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