

United States Bankruptcy Appellate Panel***For The Eighth Circuit***

Thomas F. Eagleton U.S. Courthouse
111 South 10th Street, 24th Floor

St. Louis, Missouri 63102

Michael E. Gans
Panel Clerk

VOICE (314) 244-2430
FAX (314) 244-2431
www.ca8.uscourts.gov

June 10, 2011

West Publishing
Opinions Clerk
610 Opperman Drive
Building D D4-40
Eagan, MN 55123-0000

RE: 10-6085 William Needler v. Internal Revenue Service, et al

To Whomever It May Concern:

Enclosed is a copy of the opinion of this Panel filed as noted.

Counsel who presented argument on behalf of the appellant was William L. Needler, of Ogallala, NE.

Counsel who presented argument on behalf of appellee Rick D. Lange was Brian S. Kruse, of Lincoln, NE. Counsel who presented argument on behalf of appellee Internal Revenue Service was Jessica S. Reimelt, of Washington, DC. Counsel who presented argument on behalf of appellee Nebraska Department of Revenue was James M. Woodruff, of Lincoln, NE.

The judge who heard the case in the bankruptcy court was the Honorable Thomas L. Saladino. The judgment of the bankruptcy court was entered on September 28, 2010.

If you have any questions concerning this case, please call this office.

Michael E. Gans
Panel Clerk

CAH

Enclosure(s)

Bankruptcy Court Case Number(s): 07-42271-TLS