

United States Bankruptcy Appellate Panel
For The Eighth Circuit
Thomas F. Eagleton U.S. Courthouse
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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