

United States Bankruptcy Appellate Panel
For The Eighth Circuit
Thomas F. Eagleton U.S. Courthouse
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St. Louis, Missouri 63102

Michael E. Gans
Panel Clerk

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April 26, 2012

Mr. Joel Pelofsky
Ms. Tracee L. Stout
Mr. Ronald S. Weiss
BERMAN & DELEVE
1100 Main
Suite 2850
Kansas City, MO 64105-0000

RE: 11-6057 Steven Christopher Potts v. Gary Guilford

Dear Counsel:

Enclosed is a copy of the opinion filed today in the referenced case. Judgment in accordance with the opinion is also entered today.

Michael E. Gans
Panel Clerk

CAH

Enclosure(s)

cc: Mr. Daniel J. Casamatta
Mr. Jerald Stephen Enslein
Mr. Randall Henderson
Mr. Jerry W. Potocnik
Bankruptcy Court Case Number(s): 08-50076-jwv12