

**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*

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March 13, 2012

Mr. Nicholas Tyler Larson  
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Osage, IA 50461

RE: 11-6073 Walter Carter, et al v. Estate of Leon J. Heimer, et al

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. Sean McAvoy  
Mr. Daniel McDermott  
Mr. Mark Walk

Bankruptcy Court Case Number(s): 11-00759