

**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**  
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March 13, 2012

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

To Whomever It May Concern:

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

Counsel who represented the appellant was Nicholas Tyler Larson, of Osage, IA.

Counsel who represented the appellee was Mark Walk, of Osage, IA.

The judge who heard the case in the bankruptcy court was the Honorable Thad J. Collins.  
The judgment of the bankruptcy court was entered on October 26, 2011.

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): 11-00759