

**United States Court of Appeals**  
**For the Eighth Circuit**

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No. 12-1390

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In re: Negus-Sons, Inc.

*Debtor*

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Rick D. Lange

*Appellee*

v.

Mutual of Omaha Bank

*Appellant*

United States Treasury, Internal Revenue Service; Contractors, Laborers,  
Teamsters and Engineers Pension Plan; Contractors, Laborers, Teamsters and  
Engineers Health and Welfare Plan; International Union of Operating Engineers,  
Local No. 571

*Appellees*

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Appeal from the United States Bankruptcy  
Appellate Panel for the Eighth Circuit

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Submitted: November 15, 2012

Filed: November 28, 2012

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Before MURPHY, BENTON, and SHEPHERD, Circuit Judges.

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PER CURIAM.

The bankruptcy court<sup>1</sup> granted summary judgment to the trustee of debtor Negus-Sons, Inc. *In re Negus-Sons, Inc.*, BK09-82518, 2011 WL 2470478 (Bankr. D. Neb. June 20, 2011). The Bankruptcy Appellate Panel affirmed. *In re Negus-Sons, Inc.*, 460 B.R. 754, 759 (B.A.P. 8th Cir. 2011). Mutual of Omaha Bank, a claimant, appeals. This court reviews the bankruptcy court's findings of fact for clear error and reviews de novo the legal conclusions of the bankruptcy court and the BAP. *In re Payless Cashways, Inc.*, 394 F.3d 1082, 1083 (8th Cir. 2005) (per curiam). For the reasons stated by the BAP, this court affirms. *See* 8th Cir. R. 47B.

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<sup>1</sup>The Honorable Timothy J. Mahoney, United States Bankruptcy Judge for the District of Nebraska.