

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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October 30, 2012

Mr. Matthew Charles McDermott
BELIN & MCCORMICK
666 Walnut Street
2000 Financial Center
Des Moines, IA 50309-0000

RE: 12-6010 Susan Shaffer v. Iowa Student Loan Liquidity

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. Steven G. Klesner I
Mr. James L. Snyder
Ms. Mary Weibel

Bankruptcy Court Case Number(s): 10-30109-als