UNITED STATES BANKRUPTCY APPELLATE PANEL OF THE TENTH CIRCUIT

IN RE LINDA SUE SONNENSCHEIN, also known as Linda S. Ferguson, also known as Linda Ferguson,

Debtor.

DAVID E. LEWIS, Trustee,

Plaintiff - Appellee,

v.

UNITED STATES OF AMERICA, through its agency, the Internal Revenue Service,

Defendant - Appellant,

and

MCGUANE & HOGAN, LLP,

Defendant - Appellee,

and

STEVENS, LITTMAN, BIDDISON, THARP, & WEINBERG, L.L.C.,

Defendant.

BAP No. CO-09-012

Bankr. No. 05-44828-MER Adv. No. 06-01793-MER Chapter 7

ORDER TRANSFERRING APPEAL TO U.S. DISTRICT COURT

April 20, 2009

David E. Lewis, Trustee, an appellee in this appeal, has timely filed an objection to the disposition of this matter by this Court.

Pursuant to 28 U.S.C. § 158(c)(1) and Fed. R. Bankr. P. 8001(e), it is HEREBY ORDERED THAT:

- This appeal is transferred to the United States District Court for the District of Colorado.
- (2) Any deadlines, notices of deficiency, or orders to show cause previously set by this Court are VACATED.
- (3) Pending completion of the record, the case file is transmitted to the United States Bankruptcy Court. It is requested that the Bankruptcy Court acknowledge receipt of the case file listed above by returning one copy of this order, signed in the space indicated below.

For the Panel:

Barbara A. Schermerhorn, Clerk of Court

By:

Kelly Hopfer

Attorney Deputy Clerk

Please acknowledge receipt of the case file listed above.

Dated:

Signed:

Bankruptcy Court Deputy Clerk