FOR THE DISTRICT OF NEBRASKA

| IN THE MATTER OF: |) | 8:05CV154 |
|---------------------------------------|-------------|-------------------------|
| TIMOTHY M. KURMEL and MARY JO KURMEL, |))) | BK 03-82722 (Chapter 7) |
| Debtors. |)) | A03-8075 |
| JUDITH O. LETRUD, SHELLY A. |) | MEMORANDUM |
| KOEHLER, and HEARTLAND |) | AND ORDER |
| PHYSICAL THERAPY, INC., |) | |
| Plaintiffs, |))) | |
| VS. |) | |
| TIMOTHY M. KURMEL and |) | |
| MARY JO KURMEL, |) | |
| Defendants. |) | |

The debtors have filed a notice of appeal (filing 1; bankruptcy court filing 56) from a judgment and memorandum that were entered by the bankruptcy court on January 28, 2005 (bankruptcy court filings 50, 51), and have elected to have the appeal heard by the district court (filing 4; bankruptcy court filing 58). The bankruptcy court's judgment and memorandum appear to be appealable under 28 U.S.C. § 158(a)(1).

Accordingly,

IT IS ORDERED:

(1) Appellants shall submit to the court and serve upon all parties a copy of their brief within 21 days from the date of this order;

(2) Appellees shall submit to the court and serve upon all parties a copy of their briefs within 21 days after service of the appellants' brief;

(3) Appellants may submit and serve a reply brief within 10 days after service of the appellees' briefs; and

(4) This case shall be ripe for decision immediately thereafter.

DATED: April 21, 2005.

BY THE COURT:

s/ Richard G. Kopf United States District Judge