IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WISCONSIN

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES,

Appellant,

JUDGMENT IN A CIVIL CASE

Case No. 12-cv-550-bbc

v.

MISSISSIPPI SPORTS & RECREATION, INC.,

Appellee.

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES,

JUDGMENT IN A CIVIL CASE

Case No. 12-cv-752-bbc

Appellant,

v.

MISSISSIPPI SPORTS & RECREATION, INC.,

Appellee.

This action came for consideration before the court with District Judge Barbara B. Crabb presiding. The issues have been considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that judgment is entered reversing the decision of the United States Bankruptcy Court for the Western District of Wisconsin ordering the confirmation of the small business Chapter 11 reorganization plan of appellee-debtor Mississippi Sports & Recreation, Inc. and denying appellant-creditor's motion to dismiss, and remanding this case to the bankruptcy court for further proceedings.

Peter Oppeneer, Clerk of Court

Date