

**August 23, 2011**

**UNITED STATES COURT OF APPEALS**

**Elisabeth A. Shumaker  
Clerk of Court**

**TENTH CIRCUIT**

In re: KENT EDWIN FICKEN;  
ROBERTA PAULINE FICKEN,

Debtors.

No. 10-1276

KENT EDWIN FICKEN; ROBERTA  
PAULINE FICKEN,

Plaintiffs - Appellees,

(BAP No. 09-042-CO)

v.

INTERNAL REVENUE SERVICE,

Defendant - Appellant.

**ORDER**

Before **HARTZ, ANDERSON,** and **TYMKOVICH,** Circuit Judges.

This matter is before the court to correct a clerical error in the Order and Judgment issued August 22, 2011. The corrected Order and Judgment is filed nunc pro tunc to the original filing date, and is attached to this order.

Entered for the Court



Elisabeth A. Shumaker, Clerk

August 22, 2011

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**ORDER AND JUDGMENT\***

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Before **HARTZ, ANDERSON,** and **TYMKOVICH,** Circuit Judges.

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The dispositive legal issue in this appeal has been resolved by this court's opinion in *United States v. Dawes*, No. 09-3129, 2011 WL 2450930 (10th Cir.

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\*After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument. This order and judgment is not binding precedent except under the doctrines of law of the case, res judicata, and collateral estoppel. It may be cited, however, for its persuasive value consistent with Fed. R. App. P. 32.1 and 10th Cir. R. 32.1.

June 21, 2011). We REVERSE the judgment of the Bankruptcy Appellate Panel with directions to REMAND this matter to the bankruptcy court for further proceedings consistent with that opinion.

ENTERED FOR THE COURT

Harris L Hartz  
Circuit Judge