

January 22, 2009

Barbara A. Schermerhorn
Clerk

UNITED STATES COURT OF APPEALS

January 22, 2009

FOR THE TENTH CIRCUIT

Elisabeth A. Shumaker
Clerk of Court

In re: JIMMY PEARSON; JEANETTE
LUCILLE PEARSON, a/k/a Jeanette
Lucille Carlson,

Debtors.

MARK R. STEWART, Trustee,

Appellant,

v.

JIMMY PEARSON; JEANETTE
LUCILLE PEARSON, a/k/a Jeanette
Lucille Carlson,

Appellees.

UNITED STATES OF AMERICA,

Amicus Curiae.

No. 08-8060
(BAP No. WY-07-097)
(Bankr. No. 06-20528)

ORDER

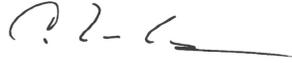
Before **KELLY, MURPHY, and HARTZ**, Circuit Judges.

Upon consideration of the "Appellees' Status Report and Suggestion of Mootness," and the responses filed by the appellant Trustee and amicus United

States, the court orders this appeal **DISMISSED** as moot.

It is further ordered that the opinion of the United States Bankruptcy Appellate Panel of the Tenth Circuit (BAP), issued on July 28, 2008, is **VACATED**. The matter is remanded to the BAP with instructions to vacate the bankruptcy court's ruling as to the vehicle-ownership-deduction issue and dismiss the BAP appeal.

Entered for the Court
ELISABETH SHUMAKER, Clerk of Court,

by: 
Christine Van Coney
Counsel to the Clerk