

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 95-4192NE

In the matter of: JAS Enterprises, Inc., *

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Debtor, *

*

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*

Debtor-Appellant, *

*

Richard J. Butler, Chapter 7 Trustee, *

Appeal from the United States
District Court for the District of
Nebraska.

Appellant, *

*

v. *

[UNPUBLISHED]

*

William Stock; Janette Stock; *

*

Interested Parties-Appellees, *

*

Unsecured Creditors Committee, *

*

Interested Party. *

Submitted: May 19, 1997

Filed: May 30, 1997

Before McMILLIAN, ROSS, and FAGG, Circuit Judges.

PER CURIAM.

JAS Enterprises, Inc. (JAS) appeals the district court's judgment that allowed an administrative expense claim filed by William and Janette Stock. On appeal, JAS contends (1) the bankruptcy court's finding that JAS received an actual tangible benefit is clearly erroneous, (2) the bankruptcy court improperly measured the administrative expenses, and (3) the Stocks are estopped from obtaining administrative expenses by failing to mitigate their damages. The district court carefully considered these issues, and having reviewed the record and the parties' briefs, we agree with its analysis. We thus affirm for the reasons stated in the district court's memorandum opinion. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.