

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 97-2963

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Stephen K. Thielking,

Appellant,

v.

Deborah L. Petersen,

Appellee.

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Appeal from the United States  
District Court for the  
Southern District of Iowa.

**[UNPUBLISHED]**

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Submitted: August 27, 1998

Filed: September 2, 1998

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Before FAGG, BEAM, and LOKEN, Circuit Judges.

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PER CURIAM.

Stephen K. Thielking appeals from the district court's<sup>1</sup> order affirming the bankruptcy court's<sup>2</sup> order denying him a discharge pursuant to 11 U.S.C. § 727 (a)(2), (a)(3), and (a)(4). After carefully reviewing the bankruptcy court's findings of fact for clear error and its conclusions of law de novo, see In re Berger, 61 F.3d 624, 626 (8th

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<sup>1</sup>The HONORABLE CHARLES R. WOLLE, Chief Judge, United States District Court for the Southern District of Iowa.

<sup>2</sup>The HONORABLE RUSSELL J. HILL, Chief Judge, United States Bankruptcy Court for the Southern District of Iowa.

Cir. 1995), we conclude the court did not err in denying discharge based on its determination that Thielking made false and material statements under oath with intent to defraud his creditors, see 11 U.S.C. § 727(a)(4); In re Mertz, 955 F.2d 596, 598 (8th Cir. 1992).

Given the bankruptcy court's thorough treatment of the discharge issue, we conclude that an extended discussion is not warranted. Accordingly, we affirm. See 8th Cir. R. 47B.

A true copy.

Attest:

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