



The Government appeals following the district court's affirmance of the bankruptcy court's denial of the Internal Revenue Service's effort to reclaim a refund for a deferred tax loss as an administrative expense. Having reviewed the record and the parties' submissions, we believe the district court's decision was correct and we affirm for the reasons stated in the district court's memorandum and order without further discussion. See 8th Cir. R. 47B.

A true copy.

Attest:

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