

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

IN RE:

DENNIS L. KUCERA,

Debtor.

BK 86-522 William L. Olson, Clerk
CV 86-0-1046 By Deputy
ORDER

DIST. OF NEBRASKA
M
MAY 15 1987

This matter is before the Court on appeal from an order of the Bankruptcy Court. The appellant, Citizens State Bank and Trust Co., is appealing an order of the Bankruptcy Court dated December 1, 1986, in which the Court made a determination of the value of certain tracts of land pursuant to 11 U.S.C. § 506(a).

Under Bankruptcy Rule 8013, findings of fact made by the Bankruptcy Court are to be reviewed under the clearly erroneous standard. In this case, the Bankruptcy Court's determination of the value of the land was made upon consideration of extensive factual and expert testimony. The Bankruptcy Court had an opportunity to judge the credibility of the various experts and weigh their conflicting testimony. The Court has thoroughly reviewed the record and briefs submitted in this case, and cannot conclude, based on the entirety of the evidence received, that the Bankruptcy Court's determination was clearly erroneous.

Accordingly,

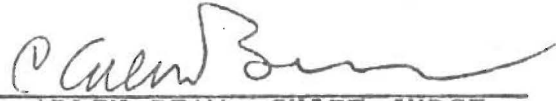
IT IS ORDERED as follows:

1. The decision of the Bankruptcy Court should be and hereby is affirmed.

2. This appeal should be and hereby is dismissed.

DATED this 15th day of May, 1987.

BY THE COURT:



C. ARLEN BEAM, CHIEF JUDGE
UNITED STATES DISTRICT COURT

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