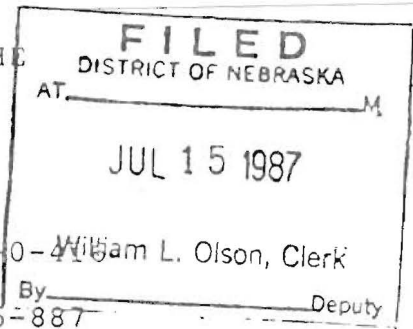


IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEBRASKA



IN RE:)

GERALD W. LEWANDOWSKI,)
SHARYL K. LEWANDOWSKI,)

Debtors.)

CV. 87-0-416 William L. Olson, Clerk

BK. 86-887

ORDER

This matter is before the Court on the appellees' motion to dismiss appeal (Filing No. 3). Therein, Gerald W. Lewandowski and Sharyl K. Lewandowski assert this matter should be dismissed because Northwestern National Life Insurance Company is attempting to appeal from a non-appealable order. Upon careful consideration of appellees' motion, the Court finds it should be granted.

In its notice of appeal, appellant indicates it is appealing from an order of the Bankruptcy Court dated May 7, 1987, dismissing the Lewandowskis' Chapter 11 bankruptcy proceeding. It appears from the record on appeal that the Chapter 11 bankruptcy proceeding was dismissed so that the debtors could refile under Chapter 12 of the Bankruptcy Code (Title 11 to the United States Code). The appellees assert that an order dismissing a bankruptcy case is non-appealable pursuant to 11 U.S.C. § 305. Section 305 reads in pertinent part:

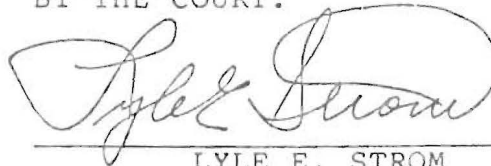
(a) The Court, after notice and hearing, may dismiss a case under this title * * * if (1) the interests of creditors and the debtor would be better served by such dismissal * * * (c) an order under subsection (a) of this section dismissing a case * * * is not reviewable by appeal or otherwise.

Upon review of Section 305, this Court concludes the Bankruptcy Court order dated May 7, 1987, was indeed a non-appealable order. Accordingly,

IT IS ORDERED that appellees' motion to dismiss is granted.

DATED this 15th day of July, 1987.

BY THE COURT:

A handwritten signature in cursive script, appearing to read "Lyle E. Strom", written over a horizontal line.

LYLE E. STROM
UNITED STATES DISTRICT JUDGE