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FILED United States Court of Appeals Tenth Circuit

## UNITED STATES COURT OF APPEALS

## FOR THE TENTH CIRCUIT

March 4, 2009

Elisabeth A. Shumaker Clerk of Court

UNITED STATES OF AMERICA,

Plaintiff - Appellant

v.

BRUCE LEE DUNN; HELEN C. DUNN; OAKLAND HOMES OF UTAH, a Montana Corporation; DELLA MADSEN; GAYLE L. HUNTING; DAVID R. GUNDERSON; JOANNE GRANGER, Trustee of the Johannah M. Hafen Family Trust; PAUL A. MANCINA, JR., as Personal Representative of the Estate of Frances Mancina, deceased; STEPHEN C. JACOBSEN; CHARLYNN J. DALEBOUT; HELEN L. WATTS; JOHN A. WATTS, also known as John Andrew Watts; HILDA M. MADSEN; GLADYS P. BUTLER; LAZY CP "P" LIMITED PARTNERSHIP; TIMOTHY ALLEN HURST, Trustee of the Timothy Allen Hurst Trust; TRUSTEE OF THE **GUNDERSON LEOAN M FAMILY** TRUST; ALICE M. PANNIER; JOHN R. WOOLSEY; LILLIE E. WOOLSEY; RICHARD DUNN,

Defendants - Appellees

UNITED STATES OF AMERICA,

Plaintiff - Appellee

No. 07-4197

v.

GAYLE L. HUNTING; DAVID R. GUNDERSON; PAUL A. MANCINA JR., as Personal Representative of the Estate of Frances Mancina, deceased; STEPHEN C. JACOBSEN; CHARLYNN J. DALEBOUT; HELEN L. WATTS; JOHN A. WATTS, also known as John Andrew Watts; HILDA M. MADSEN,

Defendants - Appellants.

## JUDGMENT

Before HENRY, Chief Circuit Judge, TACHA and MURPHY, Circuit Judges.

This case originated in the District of Utah and was argued by counsel.

The judgment of that court is affirmed in part and reversed in part. The case is remanded to the United States District Court for the District of Utah for further proceedings in accordance with the opinion of this court.

Entered for the Court,

Clisaberro a. Shumake

ELISABETH A. SHUMAKER, Clerk