

FILED

United States Court of Appeals  
Tenth Circuit

UNITED STATES COURT OF APPEALS

July 19, 2013

FOR THE TENTH CIRCUIT

Elisabeth A. Shumaker  
Clerk of Court

In re: C.W. MINING COMPANY, d/b/a  
Co-Op Mining Company,

Debtor.

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STANDARD INDUSTRIES, INC.; ABM,  
INC.; FIDELITY FUNDING COMPANY;  
SECURITY FUNDING, INC.; WORLD  
ENTERPRISES,

Plaintiffs - Appellants,

v.

ANR, INC.; HIAWATHA COAL  
COMPANY, INC.; AQUILA, INC.;  
UTAH AMERICAN ENERGY, INC.;  
KENNETH A. RUSHTON,

Defendants - Appellees.

No. 13-4055  
(D.C. No. 2:10-CV-00271-TS)

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In re: C.W. MINING COMPANY, d/b/a  
Co-Op Mining Company,

Debtor.

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ABM, INC.; FIDELITY FUNDING  
COMPANY; SECURITY FUNDING,  
INC.; STANDARD INDUSTRIES, INC.;  
WORLD ENTERPRISES,

Plaintiffs-Appellants-Cross-  
Appellees,

v.

KENNETH A. RUSHTON, Chapter 7  
Trustee,

Defendant-Appellee-Cross-  
Appellant,

and

ANR, INC.; AQUILA, INC.; HIAWATHA  
COAL COMPANY, INC.; UTAH  
AMERICAN ENERGY, INC.,

Defendants.

No. 13-4075  
(D.C. No. 2:10-CV-00271-TS)

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**ORDER**

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Before **O'BRIEN, MATHESON, and BACHARACH**, Circuit Judges.

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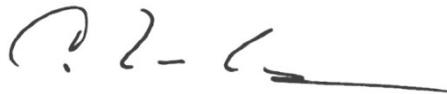
The appellants and the cross-appellant seek to appeal from the district court's memorandum decision and order of March 8, 2013 (and the judgment entered on March 15, 2013) that partially affirmed and partially reversed the bankruptcy court's rulings. The district court affirmed the bankruptcy court's ruling as to the invalidity of certain financing statements, but reversed the bankruptcy court's determination that certain agreements were unambiguous. The district court remanded the matter to the bankruptcy court for further proceedings to determine the meaning of those agreements. Based upon the parties' responses to the court's show cause order of April 30, 2013, and based upon a review of the file as a whole, the court concludes that the district court's order is not final for purposes of appeal.

This court's appellate jurisdiction is generally limited to review of final decisions. *See* 28 U.S.C. § 1291 (courts of appeals have jurisdiction over appeals from final decisions of the district courts). A final decision under 28 U.S.C. § 1291 is one that terminates "all matters as to all parties and causes of action." *D & H Marketers, Inc. v. Freedom Oil and Gas, Inc.* 744 F. 2d 1443, 1444 (10th Cir. 1984). A district court decision on appeal from a bankruptcy court decision is not final if it remands the matter to the bankruptcy court for "significant further proceedings." *Temex Energy, Inc., v. Underwood, Wilson, Berry, Stein & Johnson*, 968 F. 2d 1003, 1005 (10th Cir. 1992).

In light of the proceedings to be conducted on remand in this matter, the court concludes that the district court's decision is not final and appealable. Accordingly, this court lacks jurisdiction to consider this appeal and cross-appeal.

The appeal and cross-appeal are **DISMISSED**.

Entered for the Court  
ELISABETH A. SHUMAKER, Clerk



by: Christine Van Coney  
Counsel to the Clerk