

PUBLISH

UNITED STATES COURT OF APPEALS

TENTH CIRCUIT

FILED
United States Court of Appeals
Tenth Circuit

JUN 26 1989

ROBERT L. HOECKER
Clerk

UNITED STATES OF AMERICA,)
)
Plaintiff-Appellee,)
)
v.)
)
DEANNE F. SKIRKO, also known as)
Deanne F. Berrett,)
)
Defendant,)
)
DALE W. STERNER; E. ARLENE STERNER,)
)
Defendants-Appellants.)

No. 86-1243

APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING
(D.C. No. C-84-0501-K)

Lee E. Karavitis (Susan Maher Overeem with him on the brief),
Casper, Wyoming, for Defendants-Appellants.

James B. Mann, Attorney (Roger M. Olsen, Assistant Attorney
General, Michael L. Paup, David English Carmack, Robert S. Parish,
Jr., Attorneys, Tax Division, Department of Justice, Washington,
D.C. (Richard Allen Stacy, United States Attorney, of Counsel),
with him on the brief) for Plaintiff-Appellee.

Before McKAY, MOORE, and ALARCON,* Circuit Judges.

*The Honorable Arthur L. Alarcon, Circuit Judge, United States
Court of Appeals for the Ninth Circuit, sitting by designation.

PER CURIAM.

After hearing oral argument, the court certified questions of state law to the Supreme Court of the State of Wyoming.

Upon consideration of the opinion of the Supreme Court of the State of Wyoming filed May 26, 1989, No. 88-99, ___ P.2d ___, it is ordered that the judgment of the United States District Court for the District of Wyoming in United States v. Skirko, 631 F. Supp. 790 (1985), is REVERSED.

The mandate shall issue forthwith.

ENTERED FOR THE COURT
PER CURIAM