IN THE UNITED STATES COURT OF APPEALS

| FOR THE ELEVENTH CIRCUIT | FILED U.S. COURT OF APPEALS |
|---|----------------------------------|
| | ELEVENTH CIRCUIT MAY 21, 2007 |
| No. 06-14159 | THOMAS K. KAHN CLERK |
| D. C. Docket No. 05-02623-CV-5-JF BKCY No. 05-83025-JAC-11 | FG |
| IN RE: B&M PROPERTIES, LLC, | |
| | Debtor. |
| | |
| PEOPLES BANK OF NORTH ALABAMA, | |
| | Plaintiff-Appellee, |
| versus | |
| SAIIA CONSTRUCTION, LLC, | |
| | Defendant-Appellant. |
| | |
| Appeal from the United States District of for the Northern District of Alabam | |
| (May 21, 2007) | |

Before EDMONDSON, Chief Judge, HULL, Circuit Judge, and FORRESTER,* District Judge.

PER CURIAM:

After review and oral argument, the Court reverses and vacates the district court's orders (and contemporaneous memorandum opinions) dated June 5, 2006 and July 24, 2006 in their entirety, and remands this case to the district court with instructions that the district court: (1) dismiss Peoples Bank of North America's appeal in Bankruptcy Case No. 05-83025 (also designated as Civil Action No. 05-G-2623-NE in the district court) for lack of jurisdiction and (2) remand Bankruptcy Case No. 05-83025 to the bankruptcy court for further proceedings in the bankruptcy court. Specifically, this Court concludes that the district court lacked jurisdiction over the above appeal, which sought to appeal the bankruptcy court's orders dated October 19, 2005 and November 16, 2005 in Bankruptcy Case No. 05-83025; therefore, the district court's June 5, 2006 and July 24, 2006 orders ruling on the appeal of those bankruptcy court orders are hereby vacated in their entirety.

REVERSED, VACATED, AND REMANDED WITH INSTRUCTIONS.

^{*}Honorable J. Owen Forrester, United States District Judge for the Northern District of Georgia, sitting by designation.