

JUDGMENT

This judgment is entered pursuant to the court's Amended Memorandum Opinion and Order, dated January 2, 2014. The bankruptcy court's June 26, 2013 Order for Relief is **reversed**, and this case is **remanded** to the bankruptcy court for the limited purpose of dismissal of the involuntary bankruptcy action and consideration as to whether attorney's fees, costs, or damages should be awarded under 11 U.S.C. § 303(i). Further, pursuant to Federal Rule of Bankruptcy Procedure 8014, all allowable and reasonable costs of appeal are taxed against Appellees.

Signed and entered this 2nd day of January, 2014.

Karen Mitchell, Clerk

Tannica Stewart, Deputy Clerk