

United States Court of Appeals
For the Eighth Circuit

No. 20-2488

In re: Racing Services, Inc.

Debtor

PW Enterprises, Inc., Creditor Committee

Appellant

Robert Carlson, Creditor

v.

Susan Bala, *Intervenor*

Appellee

Kip M. Kaler,

Trustee - *Appellee*

No. 20-2498

In re: Racing Services, Inc.

Debtor

PW Enterprises, Inc. Creditor Committee

Robert Carlson, Creditor

Appellant

v.

Susan Bala, *Intervenor*

Appellee

Kip M. Kaler

Trustee - *Appellee*

Appeals from United States District Court
for the District of North Dakota - Eastern

Submitted: May 13, 2021

Filed: August 3, 2021

[Unpublished]

Before SMITH, Chief Judge, SHEPHERD and GRASZ, Circuit Judges.

PER CURIAM.

PW Enterprises, Inc. (PWE) and Robert Carlson appeal the district court's¹ order affirming the bankruptcy court's order denying (1) PWE's amended claim for \$10,851,553.12 in unauthorized taxes assessed on PWE's account wagering through the debtor, Racing Services, Inc. (RSI), and (2) Carlson's claim for \$380,848.44 in unauthorized taxes assessed on his account wagering through RSI. PWE and Carlson continue to argue, as they did before the district court,

that the [b]ankruptcy [c]ourt committed a number of legal and factual errors in concluding that (1) they failed to show that they were entitled to the money under their respective oral rebating agreements with RSI and (2) they failed to show that RSI would be unjustly enriched if it got to retain the money instead of returning it to them.

In re Racing Servs., Inc., 617 B.R. 641, 644–45 (D.N.D. 2020).

Having carefully reviewed the record and the parties' arguments on appeal, we find no basis for reversal. *See In re Luebbert*, 987 F.3d 771, 778 (8th Cir. 2021) (explaining that “we review only the underlying bankruptcy court decision” “[w]hen a bankruptcy court's decision is appealed to the district court and then appealed again” and that our review of that decision is de novo for legal conclusions and clear error for factual determinations). We affirm the judgment of the bankruptcy court for the reasons stated in the district court's well-reasoned and thorough opinion. *See* 8th Cir. Rule 47B.

¹The Honorable Peter D. Welte, Chief Judge, United States District Court for the District of North Dakota, affirming the order of the Honorable Thad J. Collins, Chief Judge, United States Bankruptcy Court for Northern District of Iowa, sitting by designation in the District of North Dakota.