## UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

\_\_\_\_\_

No. 95-11086 Summary Calendar

\_\_\_\_\_

IN THE MATTER OF: ELDON GORDON

Debtor.

ELDON GORDON,

Appellee,

versus

CITY OF GARLAND, TX,

Appellant.

Appeal from the United States District Court for the Northern District of Texas 3:93-cv-1542-X

\_\_\_\_\_

June 12, 1996

Before JOLLY, JONES, and STEWART, Circuit Judges.

EDITH H. JONES, Circuit Judge:\*

It is unfortunate that no end is yet in sight for this dispute that began in 1989 between Gordon and the City of Garland, for this court is unable to resolve the issues the parties have put before us. This court lacks jurisdiction, because the district

 $<sup>^{*}</sup>$  Pursuant to Local Rule 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in Local Rule 47.5.4.

court's order, which reversed the default judgment entered by the bankruptcy court and remanded for further proceedings, is not a final judgment. The appeal must be dismissed, and a brief explanation will suffice.

As appellant's brief makes plain, the bankruptcy court entered a default judgment against Gordon and denied Gordon's motion to set aside the default judgment. Gordon filed a notice of appeal to the district court on June 2, 1993. More than 2 years later, the district court "held that the default judgment should have been set aside and therefore reversed the orders of the Bankruptcy Court and remanded the case to the Bankruptcy Court for further proceedings" consistent with its opinion. Brief of appellant at 6.

Courts of appeals have jurisdiction only over final decisions of the district court sitting in review of bankruptcy matters. 28 U.S.C. § 158(d). This circuit has held that when a district court reverses and remands for "further significant proceedings" an order of the bankruptcy court, the district court's order is not final. In re County Management, Inc., 788 F.2d 311, 313-15 (5th Cir. 1986). So it is here. This court is powerless to review the district court's decision.

Although this court lacks jurisdiction, we sincerely hope that the case will proceed with dispatch back in the bankruptcy court.

Appeal <u>DISMISSED</u>.