United States Court of AppealsFor the First Circuit

No. 10-2151

D. CHARLES DICKOW, as Executor of the Estate of Margaret W. Dickow,

Plaintiff, Appellant,

v.

UNITED STATES; INTERNAL REVENUE SERVICE,

Defendants, Appellees.

ERRATA SHEET

The opinion of this Court issued on August 19, 2011, is amended as follows.

On page 12, line 3, "©" is deleted and replaced with "(c)".

On page 14, line 19, "©" is deleted and replaced with "(c)".

On page 17, line 11, replace "refund cases." with "refund cases. <u>See Oropallo</u>, 994 F.2d at 31."