

**United States Court of Appeals**

**FIFTH CIRCUIT  
OFFICE OF THE CLERK**

**LYLE W. CAYCE  
CLERK**

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600 S. MAESTRI PLACE  
NEW ORLEANS, LA 70130**

September 15, 2014

MEMORANDUM TO COUNSEL OR PARTIES LISTED BELOW  
Regarding: Fifth Circuit Statement on Petitions for Rehearing  
or Rehearing En Banc  
No. 13-60472 Estate of James A. Elkins, Jr., et al v. CIR  
USDC No. 16597-10

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Enclosed is a copy of the court's decision. The court has entered judgment under FED R. APP. P. 36. (However, the opinion may yet contain typographical or printing errors which are subject to correction.)

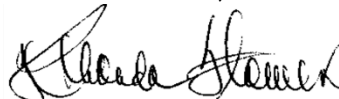
FED R. APP. P. 39 through 41, and 5TH Cir. R.s 35, 39, and 41 govern costs, rehearings, and mandates. **5TH Cir. R.s 35 and 40 require you to attach to your petition for panel rehearing or rehearing en banc an unmarked copy of the court's opinion or order.** Please read carefully the Internal Operating Procedures (IOP's) following FED R. APP. P. 40 and 5TH CIR. R. 35 for a discussion of when a rehearing may be appropriate, the legal standards applied and sanctions which may be imposed if you make a nonmeritorious petition for rehearing en banc.

Direct Criminal Appeals. 5TH CIR. R. 41 provides that a motion for a stay of mandate under FED R. APP. P. 41 will not be granted simply upon request. The petition must set forth good cause for a stay or clearly demonstrate that a substantial question will be presented to the Supreme Court. Otherwise, this court may deny the motion and issue the mandate immediately.

Pro Se Cases. If you were unsuccessful in the district court and/or on appeal, and are considering filing a petition for certiorari in the United States Supreme Court, you do not need to file a motion for stay of mandate under FED R. APP. P. 41. The issuance of the mandate does not affect the time, or your right, to file with the Supreme Court.

The judgment entered provides that appellee pay to appellants the costs on appeal.

Sincerely,  
LYLE W. CAYCE, Clerk



By: \_\_\_\_\_  
Rhonda M. Flowers, Deputy Clerk

Enclosure(s)

Mr. Arthur Thomas Catterall  
Mr. Jonathan S. Cohen  
Ms. Juliana Denise Hunter  
Ms. Kathryn Keneally  
Mr. Jeremy Charles Marwell  
Mr. Harry Max Reasoner  
Mrs. Stacey Neumann Vu  
Mr. William J. Wilkins  
Mr. Donald Frederick Wood