

**United States Court of Appeals**  
***For The Eighth Circuit***  
Thomas F. Eagleton U.S. Courthouse  
111 South 10th Street, Room 24.329  
**St. Louis, Missouri 63102**

**Michael E. Gans**  
*Clerk of Court*

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October 14, 2011

West Publishing  
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RE: 10-2630 Midwest Railcar Repair, Inc. v. South Dakota Dept. of Revenue

Dear Sirs:

A published opinion was filed today in the above case.

Counsel who presented argument on behalf of the appellant were Shane E. Eden, and Cheryle Wiedmeier Gering, of Sioux Falls, SD.

Counsel who presented argument on behalf of the appellee was John T. Richter, of Pierre, SD. The following attorney appeared on the appellee brief; Meghan Jo Sonstegard, AAG, of Pierre, SD.

The judge who heard the case in the district court was Honorable Lawrence L. Piersol. The judgment of the district court was entered on June 23, 2010.

If you have any questions concerning this case, please call this office.

Michael E. Gans  
Clerk of Court

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Enclosure(s)

cc: Lois Law  
MO Lawyers Weekly

District Court/Agency Case Number(s): 4:08-cv-04162-LLP