

**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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January 31, 2012

Mr. Daniel J. Dykema  
407 Tenth Avenue  
Sully, IA 50251-1054

RE: 11-2805 Daniel Dykema v. Commissioner of IRS

Dear Mr. Dykema:

The court today issued an opinion in this case. Judgment in accordance with the opinion was also entered today. The opinion will be released to the public at 10:00a.m. today. Please hold the opinion in confidence until that time.

Please review [Federal Rules of Appellate Procedure](#) and the [Eighth Circuit Rules](#) on post-submission procedure to ensure that any contemplated filing is timely and in compliance with the rules. Note particularly that petitions for rehearing and petitions for rehearing en banc must be received in the clerk's office within 45 days of the date of the entry of judgment. Counsel-filed petitions must be filed electronically in CM/ECF. Paper copies are not required. No grace period for mailing is allowed, and the date of the postmark is irrelevant, for pro-se-filed petitions. Any petition for rehearing or petition for rehearing en banc which is not received within the 45 day period for filing permitted by FRAP 40 may be denied as untimely.

Michael E. Gans  
Clerk of Court

YML

Enclosure(s)

cc: Ms. Tamara W. Ashford  
Mr. Robert R. DiTrollo  
Mr. Kenneth Greene  
Ms. Christine Durney Mason  
Mr. Curtis Clarence Pett  
Mr. Gilbert Steven Rothenberg  
Mr. William Wilkins

District Court/Agency Case Number(s): 430-11