

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

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March 13, 2014

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RE: 13-1235 Billy Edward Armstrong, et al v. C.I.R.
13-2064 David & Melinda Hanson v. CIR

Dear Sirs:

A published opinion was filed today in the above case.

Counsel who presented argument on behalf of the Armstrong appellants, was Jeremy M. Klausner, of Hackensack, NJ.

Counsel who presented argument on behalf of the Hanson appellants was Aalok Sharma, University of Minnesota, Minneapolis, MN. Also on the brief for the Hanson appellants were Kathryn J. Sedo and Samuel M. Kouri, University of Minnesota, Minneapolis, MN.

Counsel who presented argument on behalf of the appellee was Randolph Lyons Hutter, U.S. Department of Justice, Washington, DC. The following attorneys also appeared on the appellee brief; Gilbert S. Rothenberg and Jonathan S. Cohen, U.S. Department of Justice, Washington, DC.

The appeal was brought on a December 26, 2012 decision of the Tax Court.

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

Michael E. Gans
Clerk of Court

SRD
Enclosure(s)
cc: Lois Law
MO Lawyers Weekly

District Court/Agency Case Number(s): 028738-09
005692-11