

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

VOICE (314) 244-2400
FAX (314) 244-2780
www.ca8.uscourts.gov

March 11, 2016

Mr. James A. Widtfeldt
P.O. Box 877
Atkinson, NE 68713-0877

RE: 14-2382 James Widtfeldt v. CIR
14-2444 Estate of Gusteva Widtfeldt v. Commissioner of IRS
15-2166 Estate of Gusteva Widtfeldt v. CIR

Dear Mr. Widtfeldt:

The court today issued an opinion in these cases. Judgment in accordance with the opinion was also entered today. The opinion will be released to the public at 10:00 a.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

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Enclosure(s)

cc: Mr. Robert R. DiTrollo
Mr. Bruce R Ellisen
Mr. Gilbert Steven Rothenberg
Mr. Anthony T. Sheehan
Mr. William Wilkins

District Court/Agency Case Number(s): 4288-14L
4745-14L
5604-14L