

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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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. DiTrolio
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