

**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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November 14, 2016

Mr. Arthur Thomas Catterall  
U.S. DEPARTMENT OF JUSTICE  
Tax Division, Appellate Section  
4333  
Ben Franklin Station  
P.O. Box 502  
Washington, DC 20044

RE: 15-3318 William Stuart, Jr. v. CIR  
15-3319 Arnold Walters, Jr. v. CIR  
15-3320 Estate of James Stuart Jr. v. CIR  
15-3321 Robert Joyce v. CIR

Dear Counsel:

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 10:00 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

CMD

Enclosure(s)

cc: Mr. Steven S. Brown  
Mr. Denis J Conlon  
Mr. Robert R. DiTrollo  
Mr. Daniel T. Hartnett  
Mr. Gilbert Steven Rothenberg

Ms. Francesca Ugolini  
Mr. William Wilkins

District Court/Agency Case Number(s): 1685-11  
1686-11  
1687-11  
1688-11