

**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

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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 Sirs:

A published opinion was filed today in the above case.

Counsel who presented argument on behalf of the appellant was Arthur Thomas Catterall, USDOJ, Tax Division, Washington, DC. The following attorney(s) appeared on the appellant brief; Gilbert Steven Rothenberg, USDOJ, Tax Division, Washington, DC, and Francesca Ugolini, USDOJ, Tax Division, Washington, DC.

Counsel who presented argument on behalf of the appellees was Steven S. Brown, of Chicago, IL. The following attorney(s) appeared on the appellee brief; Denis J Conlon, of Chicago, IL, Daniel T. Hartnett, of Chicago, IL.

This case was submitted as an appeal of a decision of the United States Tax Court. Judgment of the Tax Court was entered on July 10, 2015.

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

Michael E. Gans  
Clerk of Court

CMD  
Enclosure(s)  
cc: MO Lawyers Weekly

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