



**Tax Division**

**FEB 16 2011**

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Please reply to: Appellate Section  
P.O. Box 502  
Washington, D.C. 20044  
**GINO J. AGNELLO  
CLERK**

ATSheehan:jmm  
5-86-2961  
CMN 2011100390

February 15, 2011

**Via FedEx**

Gino J. Agnello, Esquire  
Clerk, U.S. Court of Appeals  
for the Seventh Circuit  
2722 Everett McKinley Dirksen  
United States Courthouse  
219 S. Dearborn Street  
Chicago, IL 60604

*LWS*  
**U.S.C.A. - 7th Circuit  
RECEIVED  
FEB 16 2011  
GINO J. AGNELLO  
CLERK**

Re: Theodore Nickel v. United States  
(7th Cir. - No. 11-1158)

Dear Mr. Agnello:

On February 9, 2011, we sent to the Court a reply to appellant Theodore Nickel's response to our jurisdictional memorandum. The Court accepted our reply for filing on February 11, 2011. We are sending this letter to inform the Court of a new development in this matter.

In our reply, we stated: (1) that Mr. Nickel had requested the Wisconsin state court to schedule "expeditiously" a hearing on the United States' motion, filed in the District Court during the removal proceedings, to dissolve the Wisconsin court's supplemental injunction and (2) that the Wisconsin court had set the hearing for February 23, 2011. We have since learned that, on February 11, 2011, Mr. Nickel requested that the Wisconsin court remove the February 23, 2011 hearing from its calendar and adjourn it indefinitely until such later date as may be appropriate. In response, the Wisconsin court has removed the hearing from its calendar.

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We have enclosed three copies of this letter so that a copy can be given to each member of the panel assigned to hear this appeal. A copy of this letter has been sent to counsel for all other parties. I can be reached at (202) 514-4339.

Sincerely yours,



ANTHONY T. SHEEHAN

Attorney

Appellate Section

Enclosures

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