



Tax Division

FEB 16 2011

Facsimile No. (202) 514-8456
Telephone No. (202) 514-3361

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
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GINO J. AGNELLO
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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

cc: **Via Express Mail**
Matthew R. Lynch, Esquire
Michael B. Van Sicklen, Esquire
Foley & Lardner
150 East Gilman St.
P.O. Box 1497
Madison, WI 53701

Via FedEx
Peter A. Ivanick, Esquire
Emily L. Saffitz, Esquire
Henry J. Ricardo, Esquire
Richard W. Reinthaler, Esquire
Dewey & LeBoeuf, LLP
1301 Avenue of the Americas
New York, NY 10019

Via Express Mail
Daniel Warren Stolper, Esquire
Stafford Rosenbaum, LLP
222 W Washington Ave, Suite 900
P.O. Box 1784
Madison, WI 53701