

United States Court of Appeals  
For the Seventh Circuit  
Chicago, Illinois 60604

April 25, 2014

**Before**

DIANE P. WOOD, *Chief Judge*

DANIEL A. MANION, *Circuit Judge*

ANN CLAIRE WILLIAMS, *Circuit Judge*

No. 13-2822

KENNETH A. CARTER, at al.  
*Petitioners-Appellants,*

*v.*

COMMISSIONER OF INTERNAL  
REVENUE, et al.

*Respondents-Appellees.*

Appeal from the United States  
Tax Court

No. 002909-10R

**ORDER**

On consideration of the petition for rehearing filed by petitioners-appellants, the following amendments are made to the opinion issued on March 25, 2014:

Page 8, block quote: “[the Tax Court]” is amended to read “[*Carter I*]” and in the last full paragraph, the sentence starting “In other words” is deleted in its entirety and the following text is inserted: “In other words, appellants argue that our *Carter I* decision should not have stopped the Tax Court from considering

and concluding that the Commissioner's November 2, 2009, letter acknowledging the continuation of the Plan was an erroneous conclusion of law."

Finally, all judges on the original panel have voted to deny rehearing. The petition is therefore DENIED.