

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

FILED

JUN 12 2013

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

ELDO KLINGENBERG,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 13-70506

Tax Ct. No. 9643-10L

Commissioner of Internal Revenue

ORDER

Petitioner's late motion for a second extension of time to file the opening brief is granted. The petitioner's opening brief is due July 3, 2013; respondent's answering brief is due August 2, 2013; and the optional reply brief is due within 14 days after service of the answering brief.

FOR THE COURT:

Molly C. Dwyer

Clerk of Court

Grace Santos

Deputy Clerk

Ninth Circuit Rules 27-7 and 27-10