



U.S. Department of Justice

Tax Division

HAM 12-028

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Please reply to: Appellate Section
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ARTebbetts
5-21092
CMN 2000105607

May 20, 2002

VIA FEDERAL EXPRESS
Cathy A. Catterson, Esquire
Clerk, U. S. Court of Appeals
for the Ninth Circuit
95 Seventh Street
San Francisco, CA 94103-1526

Re: Richard D. Warren and Elizabeth K. Warren v. Commissioner of
Internal Revenue

(9th Cir. - No. 00-71217)

Dear Ms. Catterson:

We are enclosing the original and four copies of a motion to suspend further briefing in the above-entitled case, together with a supporting declaration. As indicated in the certificate of service, copies of the motion, declaration, and this letter have been served by Federal Express on counsel for the appellees, counsel for the *amici curiae* already appearing in the case, and the *amicus curiae* appointed by the Court in its order dated March 5, 2002.

This case is currently assigned to the undersigned attorney, who may be reached at (202) 353-9703.

Sincerely yours,

ANDREA R. TEBBETS
Attorney
Appellate Section

Enclosures

cc: (see page two)

cc: John C. Eastman
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IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

RICHARD D. WARREN AND
ELIZABETH K. WARREN,

Petitioners-Appellees,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellant

No. 00-71217

MOTION TO SUSPEND FURTHER BRIEFING

The Commissioner of Internal Revenue, appellant herein, by and through his undersigned counsel, Andrea R. Tebbets, hereby moves that the due date for the optional reply briefs in the above-captioned appeal be suspended pending the entry of an order of dismissal pursuant to the parties' stipulation. In support thereof, counsel states as follows:

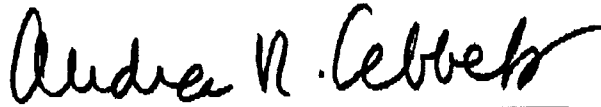
1. Pursuant to the Court's order dated April 4, 2002, optional reply supplemental briefs in this appeal are currently due to be filed on May 24, 2002.
2. At approximately 10:30 a.m. today, May 20, 2002, the Clergy Housing Allowance Clarification Act of 2002 ("the Act") was signed into law.
3. In light of the Act, the Solicitor General has determined that this appeal should be withdrawn.

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4. The undersigned attorney accordingly has executed a stipulation for dismissal of the appeal (a copy of which is attached hereto) on behalf of the appellant and has forwarded the signed stipulation to counsel for the appellees by overnight delivery for execution on their behalf and filing with the Court. John C. Eastman, counsel for the appellees, has advised the undersigned that he intends to transmit the fully executed stipulation to the Court by overnight delivery tomorrow, May 21, 2002.

5. Because of the short time remaining before the due date for the reply supplemental brief, counsel for the appellant believe that judicial resources would be conserved if that due date were suspended in order to allow the Court sufficient time to enter an order of dismissal pursuant to the parties' stipulation. In particular, the Court would thereby avoid the cost of a reply brief by the *amicus curiae* appointed by the Court, as well as the administrative burden of filing reply briefs submitted by the parties and other *amici*.

WHEREFORE, the appellant prays that the time for filing optional reply supplemental briefs be suspended pending entry of an order dismissing the appeal pursuant to the parties' stipulation.



ANDREA R. TEBBETS

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Counsel for the Appellant

Dated: This 20th day of May, 2002.