

**UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT**

Leonard Green  
Clerk

100 EAST FIFTH STREET, ROOM 540  
POTTER STEWART U.S. COURTHOUSE  
CINCINNATI, OHIO 45202-3988

Tel. (513) 564-7000  
[www.ca6.uscourts.gov](http://www.ca6.uscourts.gov)

Filed: December 15, 2011

Mr. Jerry R. Abraham  
Abraham & Rose  
30500 Northwestern Highway  
Suite 410  
Farmington Hills, MI 48334-0000

Re: Case No. 10-1340, *Turcar, LLC v. Internal Revenue Service*  
Originating Case No. : 07-14975

Dear Sir or Madam,

The Court issued the enclosed (Order/Opinion) today in this case.

Sincerely yours,

s/Bryant L. Crutcher  
Case Manager  
Direct Dial No. 513-564-7013

cc: Mr. Kenneth L. Greene  
Mr. Richard L. Parker  
Mr. David J. Weaver

Enclosure

Mandate to issue