

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

Deborah S. Hunt  
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: October 01, 2014

Ms. Jennifer Zbytowski Belveal  
Mr. Roger P. Meyers  
Mr. Arthur T. O'Reilly  
Mr. Richard E. Zuckerman  
Honigman, Miller, Schwartz & Cohn  
660 Woodward Avenue, Suite 2290  
Detroit, MI 48226

Mr. Arthur Thomas Catterall  
Mr. Richard Farber  
Mr. Gilbert Steven Rothenberg  
U.S. Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, DC 20044

Mr. Gregory G. Garre  
Latham & Watkins  
555 Eleventh Street, N.W., Suite 1000  
Washington, DC 20004

Ms. Katherine I. Twomey  
U.S. Department of Justice  
950 Pennsylvania Avenue, N.W., Suite 7214  
Washington, DC 20530-0001

Re: Case No. 10-1934, *Ford Motor Company v. USA*  
Originating Case No. : 2:08-CV-12960

Dear Counsel,

The court today announced its decision in the above-styled case.

Enclosed is a copy of the court's opinion together with the judgment which has been entered in conformity with Rule 36, Federal Rules of Appellate Procedure.

Yours very truly,

Deborah S. Hunt, Clerk

Cathryn Lovely  
Deputy Clerk

cc: Mr. David J. Weaver

Enclosures

Mandate to issue.