

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

Deborah S. Hunt
Clerk

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Filed: September 04, 2012

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U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, DC 20044

Mr. Scott R. Murphy
Barnes & Thornburg
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Re: Case No. 10-2080/10-2319, *Roger Byrne v. USA, et al*
Originating Case No. : 06-12179

Dear Sir or Madam,

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

Sincerely yours,

s/Robin Duncan
Case Manager
Direct Dial No. 513-564-7027

cc: Mr. Jonathan S. Cohen
Mr. George H. Runstadler III
Mr. David J. Weaver
Mr. Richard R. Zmijewski Sr.

Enclosure

Mandate to issue