

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

Leonard Green  
Clerk

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Re: Case No. 10-3991, *Am. Fin. Grp. & Consolidated Subsidiaries v. USA*  
Originating Case No. 07-00574

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,

Leonard Green, Clerk

Linda K. Martin  
Deputy Clerk

Enclosures

Mandate to issue.