

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

Leonard Green
Clerk

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Ms. Anisha Dasgupta
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Appellate Section, Tax Division
950 Pennsylvania Avenue, N.W.
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Mr. Douglas C. Weinstein
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P.O. Box 1668
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Re: Case No. 10-6382, *Patricia Watson v. Secretary of Labor*
Originating Case No. : 09-00131

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

Cathryn Lovely
Deputy Clerk

cc: Ms. Debra Poplin

Enclosures

Mandate to issue.