

**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

Filed: August 10, 2012

Ms. Anisha Dasgupta
U.S. Department of Justice
Appellate Section, Tax Division
950 Pennsylvania Avenue, N.W.
Washington, DC 20530

Mr. Douglas C. Weinstein
Slovis, Rutherford & Weinstein
P.O. Box 1668
Knoxville, TN 37901-1668

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.