

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

Leonard Green
Clerk

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Mr. Ivan C. Dale
Mr. Bruce R. Ellisen
Mr. Gilbert Steven Rothenberg
U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, DC 20044

Mr. Harry Bernard O'Donnell
2100 Gardiner Lane
Suite 321 Nolan Building
Louisville, KY 40205

Re: Case No. 11-5032, *USA v. Malcolm Winsper, et al*
Originating Case No. : 3:08-CV-631

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

cc: Ms. Vanessa L. Armstrong

Enclosures

Mandate to issue.