UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

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Filed: December 06, 2012

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Mr. Glenn B. Rose Harwell, Howard, Hyne, Gabbert & Manner 333 Commerce Street, Suite 1500 Nashville, TN 37201

Mr. Andrew C. Strelka U.S. Department of Justice PO Box 227 Washington, MI 20044

Re: Case No. 11-6522, Southeast Waffles, LLC v. U.S. Dep't of Treasury/IRS Originating Case No. : 3:08-bk-07552

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,

Deborah S. Hunt, Clerk

Cathryn Lovely Deputy Clerk

cc: Mr. Keith Throckmorton

Enclosures

Mandate to issue.