

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

Deborah S. Hunt  
Clerk

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Ms. Marion E.M. Erickson  
U.S. Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, DC 20044

Ms. Dianne F. Marx  
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40 N. Main Street  
Suite 1900 Kettering Tower  
Dayton, OH 45423

Re: Case No. 12-1201, *David Alioto, et al v. CIR*  
Originating Case No. : 11312-09

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. Robert R. DiTrolino

Enclosures

Mandate to issue.