

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

Deborah S. Hunt
Clerk

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Ms. Catherine M. Brady
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Mr. Robert Joel Branman
Mr. Michael J Haungs
Ms. Jennifer Marie Rubin
U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, DC 20044

Re: Case No. 12-3747, *Sarunas Abraitis v. USA*
Originating Case No. : 1:11-cv-02077

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: Ms. Geri M. Smith

Enclosures

Mandate to issue.