UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

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Ms. Tamara W. Ashford Mr. Richard Farber Mr. Gilbert Steven Rothenberg Ms. Francesca Ugolini U.S. Department of Justice Tax Division, Appellate Section P.O. Box 502--4611 Washington, DC 20044

Mr. Ronald Grant DeWaard Mr. Brion B. Doyle Varnum, P.O. Box 352 Grand Rapids, MI 49501

Re: Case No. 13-1701, *ABC Beverage Corporation v. USA* Originating Case No. : 1:07-cv-00051

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. Tracey Cordes

Enclosures

Mandate to issue.