

**UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT**

Deborah S. Hunt  
Clerk

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Ms. Bridget Maria Rowan  
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U.S. Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
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Re: Case No. 13-4207, *Michael Mirando v. U.S. Department of Treasury*  
Originating Case No. : 1:13-cv-00233

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: Geri M. Smith

Enclosures

Mandate to issue.