

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

No. 13-4358

UNITED STATES OF AMERICA,
Plaintiff - Appellee,

v.

TOBIAS HAROLD ELSASS; FRAUD RECOVERY
GROUP, INC.; SENSIBLE TAX SERVICES, INC.,
Defendants - Appellants.

Before: BOGGS, CLAY, and GILMAN, Circuit Judges.

JUDGMENTOn Appeal from the United States District Court
for the Southern District of Ohio at Columbus.THIS CAUSE was heard on the record from the district court and was submitted on the
briefs without oral argument.IN CONSIDERATION WHEREOF, it is ORDERED that the judgment of the district
court is AFFIRMED.**ENTERED BY ORDER OF THE COURT**

Deborah S. Hunt, Clerk**FILED**
Sep 12, 2014
DEBORAH S. HUNT, Clerk