

UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

Deborah S. Hunt  
Clerk

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Mr. Bruce R. Ellisen  
Mr. John Schumann  
U.S. Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, DC 20044

Tobias Harold Elsass  
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740 Lakeview Plaza Boulevard  
Worthington, OH 43085

Re: Case No. 13-4358, *USA v. Tobias Elsass, et al*  
Originating Case No. : 2:10-cv-00336

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. John P. Hehman  
Mr. Brian J. Laliberte

Enclosures

Mandate to issue.