

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

Deborah S. Hunt
Clerk

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Ms. Bethany B. Hauser
Ms. Francesca Ugolini
U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, DC 20044

Mr. Stephen Wasinger
32121 Woodward Avenue, Suite 300
Royal Oak, MI 48073

Re: Case No. 14-2591, *Law Office of John H Eggertsen v. CIR*
Originating Case No. : 15479-11

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. Robert R. DiTrolino

Enclosures

Mandate to issue.