# UNITED STATES COURT OF APPEALS 

FOR THE SIXTH CIRCUIT
100 EAST FIFTH STREET, ROOM 540
Deborah S. Hunt Clerk

TTER STEWART U.S. COURTHOUSE

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Filed: February 17, 2017
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U.S. Department of Justice

Tax Division, Appellate Section
P.O. Box 502

Washington, DC 20044
Re: Case No. 15-2599, Agility Network Servs., et al v. USA
Originating Case No. : 1:14-cv-01310

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. Thomas Dorwin
Enclosures
Mandate to issue.

