

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

Deborah S. Hunt  
Clerk

100 EAST FIFTH STREET, ROOM 540  
POTTER STEWART U.S. COURTHOUSE  
CINCINNATI, OHIO 45202-3988

Tel. (513) 564-7000  
[www.ca6.uscourts.gov](http://www.ca6.uscourts.gov)

Filed: March 22, 2016

Mr. Jonathan S. Cohen  
U.S. Department of Justice  
Mr. Gilbert Steven Rothenberg  
Mr. Patrick J. Urda  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, DC 20044

Mr. Christopher P. Finney  
4270 Ivy Pointe Boulevard, Suite 225  
Cincinnati, OH 45245

Mr. Todd Peterson Graves  
Mr. Edward Dean Greim  
Mr. Dane C. Martin  
Graves, Bartle, Marcus & Garrett  
1100 Main Street, Suite 2600  
Kansas City, MO 64105

Mr. David R. Langdon  
8913 Cincinnati-Dayton Road  
West Chester, OH 45069-3131

Bev Randles  
Bill Randles  
Bill & Bev Randles Law Group  
5823 N. Cypress Avenue  
Kansas City, MO 64119

Re: Case No. 15-3793, *In re: United States of America*  
Originating Case No. : 1:13-cv-00341

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. Richard W. Nagel

Enclosures