

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

Filed: February 16, 2017

Mr. John Timothy Bender
Rotatori Bender
526 Superior Avenue, E., Suite 800
Cleveland, OH 44114

Mr. Neal Jay Block
Mr. Robert S. Walton
Baker & McKenzie
130 E. Randolph Street, Suite 3500
Chicago, IL 60601

Ms. Ellen Page DelSole
Ms. Teresa E. McLaughlin
U.S. Department of Justice
Tax Division, Appellate Section, P.O. Box 502
Washington, DC 20044

Re: Case No. 16-1712, *Summa Holdings, Inc. v. CIR*
Originating Case No. : 26476-12

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. DiTrollo

Enclosures

Mandate to issue.