

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

AMERICAN FAMILY MUTUAL
INSURANCE COMPANY,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

ORDER

04-C-0764-C

It has come to my attention that the July 11, 2005 order granting defendant's motion for summary judgment contains two errors.

Therefore, IT IS ORDERED that the opinion and order entered herein on July 11, 2005, is AMENDED as follows:

On page 6, the last sentence should read as follows:

"Taking the position that § 832(b)(4) represented an accounting change, plaintiff claimed the additional benefit of 26 U.S.C. § 481, which requires (or allows) taxpayers to make certain adjustments to their taxable income if a change in the taxpayer's method of accounting requires the adjustments to avoid a resulting duplication or omission of income."

On page 9, the last sentence refers to U.S.C. § 382(b)(4)(C). The correct section number should be § 832(b)(4)(C).

In all other respects, the order entered on July 11, 2005, remains unchanged.

Entered this 20th day of July, 2005.

BY THE COURT:
/s/
BARBARA B. CRABB
District Judge