

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

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Mayo Clinic, a Minnesota Corporation, on  
its own behalf and as a successor in interest  
to Mayo Foundation,

File No. 16-cv-03113 (ECT/KMM)

Plaintiff,

**OPINION AND ORDER**

v.

United States of America,

Defendant.

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Mark P. Rotatori, Jones Day, Chicago, IL; and Annamarie A. Daley, Caroline Heicklen,  
and Andrew Leiendecker, Jones Day, Minneapolis, MN, for Plaintiff Mayo Clinic.

Curtis J. Weidler, Samuel P. Robins, and Eric M. Aberg, U.S. Department of Justice Tax  
Division, Washington, DC, for Defendant the United States of America.

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This matter is before the Court on the motion of Plaintiff Mayo Clinic, pursuant to Rule 59(e) of the Federal Rules of Civil Procedure, for an order clarifying the judgment previously entered in this case on August 7, 2019. ECF No. 214. In particular, Mayo asks the Court “to specifically state the amount of the judgment” (an amount which both Parties and the Court understand to be \$11,501,621), as well as “the interest to be awarded.” *Id.* ¶ 5. Defendant “does not object to the Court’s granting this Motion,” though it reserves its appeal rights. *Id.* ¶ 6. The Court concludes that the Parties’ desire for clarity on this subject constitutes a “reason that justifies relief” in the form of an amended judgment. Fed. R. Civ. P. 60(b)(6).

Based on the foregoing, and all of the files, records, and proceedings herein, **IT IS ORDERED THAT:**

1. Plaintiff Mayo Clinic's Motion To Clarify Judgment Under Rule 59(e) [ECF No. 214] is **GRANTED**;

2. The August 7, 2019 Judgment [ECF No. 211] will be amended by replacing paragraphs 1 through 3 of the Judgment as follows:

a. Plaintiff's Motion for Summary Judgment [ECF No. 182] is **GRANTED**;

b. Defendant's Motion for Summary Judgment [ECF No. 152] is **DENIED**;

c. Defendant's Motion to Exclude Expert Testimony of Melvin Hurley [ECF No. 174] is **DENIED** as **MOOT**; and

d. Plaintiff Mayo Clinic recover from Defendant United States of America the amount of \$11,501,621, together with interest as provided by law.

3. **IT IS FURTHER ORDERED AND ADJUDGED** that this amended judgment is entered *nunc pro tunc* as of August 7, 2019, the date on which judgment was originally entered in this matter.

**LET JUDGMENT BE ENTERED ACCORDINGLY.**

Dated: August 29, 2019

s/ Eric C. Tostrud

Eric C. Tostrud

United States District Court