

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
WICHITA FALLS DIVISION

STATE OF TEXAS,  
STATE OF KANSAS,  
STATE OF LOUISIANA,  
STATE OF INDIANA,  
STATE OF WISCONSIN, and  
STATE OF NEBRASKA

Plaintiffs,

v.

UNITED STATES OF AMERICA,  
UNITED STATES DEPARTMENT OF  
HEALTH AND HUMAN SERVICES,  
ALEX M. AZAR II, in his official capacity  
as SECRETARY OF HEALTH AND  
HUMAN SERVICES, UNITED STATES  
INTERNAL REVENUE SERVICE, and  
DAVID KAUTTER, in his official capacity  
as ACTING COMMISSIONER OF  
INTERNAL REVENUE<sup>1</sup>

Defendants.

Civ. No. 7:15-cv-00151-O

**NOTICE OF APPEAL**

PLEASE TAKE NOTICE that all Defendants in the above-captioned case hereby appeal to the United States Court of Appeals for the Fifth Circuit from this Court's March 5, 2018 Memorandum Opinion and Order (ECF No. 88), as well as all prior orders and decisions in this case.

---

<sup>1</sup> Alex M. Azar II, Secretary of Health and Human Services, has been substituted as a defendant in this case pursuant to Rule 25(d) of the Federal Rules of Civil Procedure.

Dated: May 3, 2018

Respectfully submitted,

CHAD A. READLER  
Acting Assistant Attorney General

ERIN NEALY COX  
United States Attorney

JOEL McELVAIN  
Assistant Director

/s/ Michelle R. Bennett  
MICHELLE R. BENNETT  
CO Bar No. 37050  
Senior Trial Counsel  
United States Department of Justice  
Civil Division, Federal Programs Branch  
20 Massachusetts Avenue N.W., Room 6118  
Washington, DC 20530  
Tel: (202) 353-7633  
Fax: (202) 616-8470  
Email: Julie.StrausHarris@usdoj.gov

*Counsel for Defendants*

**CERTIFICATE OF SERVICE**

I hereby certify that on May 3, 2018, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which sent notice of such filing to all parties.

/s/ Michelle R. Bennett  
MICHELLE R. BENNETT