

STATEMENT OF SUBJECT MATTER AND  
APPELLATE JURISDICTION

The Sixth Circuit Court of Appeals has jurisdiction over this appeal under 28 U.S.C. §1291. The Judgment in this case was entered by the U.S. District Court for the Western District of Michigan on October 31, 2005 (R.558). As provided under Rule 4(b) of the Federal Rules of Appellate Procedure, the Notice of Appeal of Janet Mavis Marcusse was timely filed on November 4, 2005 (R.575).