

NOTE: This disposition is nonprecedential.

**United States Court of Appeals  
for the Federal Circuit**

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**NORTHROP CORPORATION EMPLOYEE  
INSURANCE BENEFIT PLANS MASTER TRUST,**  
*Plaintiff-Appellant,*

v.

**UNITED STATES,**  
*Defendant-Appellee.*

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2011-5125

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Appeal from the United States Court of Federal  
Claims in case no. 08-CV-023.

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**JUDGMENT**

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ERIC R. FOX, Ivins, Phillips & Barker, Chartered, of  
Washington, DC, argued for plaintiff-appellant. With him  
on the brief was PATRICK J. SMITH.

ARTHUR T. CATTERALL, Attorney, Tax Division,  
Appellate Section, United States Department of Justice,  
of Washington, DC, argued for defendant-appellee. With  
him on the brief were TAMARA W. ASHFORD, Deputy

Assistant Attorney General, and KENNETH L. GREENE,  
Attorney.

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THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (MOORE, CLEVINGER, and REYNA, *Circuit  
Judges*).

**AFFIRMED. See Fed. Cir. R. 36.**

ENTERED BY ORDER OF THE COURT

April 10, 2012  
Date

/s/ Jan Horbaly  
Jan Horbaly  
Clerk