

NOTE: This disposition is nonprecedential.

# United States Court of Appeals for the Federal Circuit

2007-5166

ALEX W. CHERBANAEFF and  
ANN CHERBANAEFF,

Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

Jeffrey D. Moffatt, Law Offices of Jeffrey D. Moffatt, of Lancaster, California, argued for plaintiffs-appellants.

Kathleen E. Lyon, Attorney, Appellate Section, Tax Division, United States Department of Justice, of Washington, DC, argued for defendant-appellee. With her on the brief were Nathan J. Hochman, Assistant Attorney General; and Bruce R. Ellisen, Attorney.

Appealed from: United States Court of Federal Claims

Judge Nancy B. Firestone

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Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

### Judgment

ON APPEAL from the United States Court of Federal Claims  
in CASE NO(S). 06-CV-0640

This CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

Per Curiam (NEWMAN, SCHALL, and DYK, Circuit Judges).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

DATED November 26, 2008

/s/ Jan Horbaly  
Jan Horbaly, Clerk