

NOTE: This disposition is nonprecedential.

United States Court of Appeals for the Federal Circuit

2009-5001

EUGENE A. FISHER, Trustee,
SEYMOUR P. NAGAN IRREVOCABLE TRUST,

Plaintiff-Appellee,

v.

UNITED STATES,

Defendant-Appellant.

Burgess J.W. Raby, Raby Law Office, of Tempe, Arizona, argued for plaintiff-appellee.

Judith A. Hagley, Attorney, Appellate Section, Tax Division, United States Department of Justice, of Washington, DC, argued for defendant-appellant. With her on the brief were John A. DiCicco, Acting Assistant Attorney General, Gilbert S. Rothenberg, Acting Deputy Assistant Attorney General, David I. Pincus, and Jonathan S. Cohen, Attorneys.

Appealed from: United States Court of Federal Claims

Judge Francis M. Allegra

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EUGENE A. FISHER, Trustee,
SEYMOUR P. NAGAN IRREVOCABLE TRUST,

Plaintiff-Appellee,

v.

UNITED STATES,

Defendant-Appellant.

Judgment

ON APPEAL from the United States Court of Federal Claims

In CASE NO(S). 04-CV-1726.

This CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

Per Curiam (RADER, PLAGER, and MOORE, Circuit Judges).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

DATE: October 9, 200

/s/ Jan Horblay
Jan Horblay, Clerk