

NOTE: This disposition is nonprecedential.

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

WESTERN MANAGEMENT, INC.,
Plaintiff-Appellant,

v.

UNITED STATES,
Defendant-Appellee.

2011-5049,-5064

Appeal from the United States Court of Federal
Claims in Case No. 97-CV-340, Judge Nancy B. Firestone.

JUDGMENT

ROBERT E. KOVACEVICH, of Spokane, Washington,
argued for plaintiff-appellant.

REGINA S. MORIARTY, Attorney, Appellate Section, Tax
Division, United States Department of Justice, of
Washington, DC, argued for defendant-appellee. With
her on the brief were GILBERT S. ROTHENBERG, Acting
Deputy Assistant Attorney General, and BRUCE R.
ELLISEN, Attorney.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (NEWMAN, BRYSON, and REYNA, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

December 13, 2011
Date

/s/ Jan Horbaly
Jan Horbaly
Clerk