

NOTE: This disposition is nonprecedential.

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

**WESTERN MANAGEMENT, INC.,
YVONNE R. KOVACEVICH,
AND ROBERT KOVACEVICH,**
Plaintiffs-Appellants,

v.

UNITED STATES,
Defendant-Appellee.

2013-5112

Appeal from the United States Court of Federal
Claims in No. 08-CV-0116, Judge Nancy B. Firestone.

JUDGMENT

ROBERT E. KOVACEVICH, of Spokane, Washington, argued for plaintiffs-appellants.

REGINA S. MORIARTY, Attorney, Tax Division, United States Department of Justice, of Washington, DC, argued for defendant-appellee. With her on the brief were KATHRYN KENEALLY, Assistant Attorney General, and RICHARD FARBER, Attorney.

THIS CAUSE having been heard and considered, it is
ORDERED and ADJUDGED:

PER CURIAM (NEWMAN, DYK, and MOORE, *Circuit
Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

February 7, 2014
Date

/s/Daniel E. O'Toole
Daniel E. O'Toole
Clerk of Court