

NOTE: This disposition is nonprecedential.

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

RP1 FUEL CELL, LLC, UTS SJ-1, LLC,
Plaintiffs-Appellees

v.

UNITED STATES,
Defendant-Appellant

2015-5106

Appeal from the United States Court of Federal
Claims in No. 1:13-cv-00552-MBH, Judge Marian Blank
Horn.

JUDGMENT

TIMOTHY LEE JACOBS, Hunton & Williams LLP, Wash-
ington, DC, argued for plaintiffs-appellees. Also repre-
sented by HILARY LEFKO, DAVID S. LOWMAN, JR.

ANDREW M. WEINER, Tax Division, United States
Department of Justice, Washington, DC, argued for
defendant-appellant. Also represented by JONATHAN S.
COHEN, GILBERT STEVEN ROTHENBERG, DIANA L. ERBSEN,
CAROLINE D. CIRAULO.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (WALLACH, MAYER, and TARANTO, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

April 8, 2016
Date

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