

NOTE: This disposition is nonprecedential.

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

**JADE TRADING, LLC, BY AND THROUGH,
ROBERT W. ERWIN AND LAURA KAVANAUGH
ERVIN, ON BEHALF OF ERVIN CAPITAL, LLC,
PARTNERS OTHER THAN THE TAX MATTERS PARTNER,
*Plaintiffs-Appellees,***

v.

**UNITED STATES,
*Defendant-Appellant.***

2011-5103

Appeal from the United States Court of Federal
Claims in No. 03-CV-2164, Judge Mary Ellen Coster
Williams.

JUDGMENT

DAVID D. AUGHTRY, Chamberlain, Hrdlicka, White,
Williams & Aughtry, of Atlanta, Georgia, argued for
plaintiffs-appellees. With him on the brief was LINDA S.
PAINE.

JOAN I. OPPENHEIMER, Attorney, Tax Division, United States Department of Justice, of Washington, DC, argued for defendant-appellant. With her on the brief were GILBERT S. ROTHENBERG, Acting Deputy Assistant Attorney General, and RICHARD FARBER, Attorney.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (RADER, *Chief Judge*, LOURIE and LINN, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

January 12, 2012

Date

/s/ Jan Horbaly

Jan Horbaly
Clerk