

NOTE: This disposition is nonprecedential.

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

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**BRAD HABENICHT, MARLA FLYNN HABENICHT,**  
*Plaintiffs-Appellants*

v.

**UNITED STATES,**  
*Defendant-Appellee*

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2017-2359

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Appeal from the United States Court of Federal  
Claims in No. 1:05-cv-00505-EGB, Senior Judge Eric G.  
Bruggink.

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**JUDGMENT**

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THOMAS E. REDDING, Redding & Associates, P.C.,  
Houston, TX, argued for plaintiffs-appellants. Also repre-  
sented by SALLIE W. GLADNEY.

BRUCE R. ELLISEN, Tax Division, United States De-  
partment of Justice, Washington, DC, argued for defend-  
ant-appellee. Also represented by REGINA S. MORIARTY,  
RICHARD E. ZUCKERMAN.

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THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (NEWMAN, CLEVINGER, and O'MALLEY,  
*Circuit Judges*).

**AFFIRMED. See Fed. Cir. R. 36.**

ENTERED BY ORDER OF THE COURT

October 16, 2018  
Date

/s/ Peter R. Marksteiner  
Peter R. Marksteiner  
Clerk of Court