

[PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 07-12484

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT FEBRUARY 11, 2008 THOMAS K. KAHN CLERK
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D. C. Docket No. 04-00090-CV-WTM-4

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

COASTAL UTILITIES, INC.,

Defendant-Appellant.

Appeal from the United States District Court
for the Southern District of Georgia

(January 23, 2008)

Before HULL and PRYOR, Circuit Judges, and MOORE,* District Judge.

PER CURIAM:

*Honorable K. Michael Moore, U.S. District Judge for the Southern District of Florida,
sitting by designation.

After review and oral argument, the Court affirms the district court's grant of Plaintiff-Appellee United States of America's motion for summary judgment and its denial of Defendant-Appellant Coastal Utilities, Inc.'s motion for summary judgment for the reasons outlined in the district court's thorough and well-reasoned order, published at United States v. Coastal Utilities, Inc., 483 F. Supp. 2d 1232 (S.D. Ga. 2007). The district court concluded that the federal universal service support payments and Georgia Universal Access Fund payments that Coastal Utilities received in 1998 were income rather than "contribution[s] to the capital of the taxpayer" under section 118(a) of the Internal Revenue Code. 26 U.S.C. § 118(a). The Court agrees with the district court's analysis of the facts and applicable law and thus adopts in full the district court's order, 483 F. Supp. 2d 1232-51, as the published opinion of this Court in this case.

AFFIRMED.