

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

June 18, 2009

\_\_\_\_\_  
No. 08-10773  
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Charles R. Fulbruge III  
Clerk

HARLAN FUND LLC; NEWPORT FUND LLC

Plaintiffs - Appellants

v.

UNITED STATES OF AMERICA DEPARTMENT OF THE TREASURY -  
INTERNAL REVENUE SERVICE

Defendant - Appellee

\_\_\_\_\_  
Appeal from the United States District Court  
for the Northern District of Texas, Fort Worth  
(08-CV-102)  
\_\_\_\_\_

Before KING, GARWOOD, and DAVIS, Circuit Judges.

PER CURIAM:\*

We have today decided *Zugereese Trading LLC v. IRS*, No. 08-30894, which addresses issues nearly identical to those raised in this case. For the reasons given in *Zugereese Trading*, we AFFIRM the district court's judgment denying plaintiffs-appellants' petition to quash and granting the IRS's motion to enforce the summons. AFFIRMED.

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.