

APR 12 2012

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

STANLEY ZURN; KELLUNION, LLC,

Defendants - Appellants,

and

VALERY ZURN, AKA Valerie Zurn;
ERNIE WELCH; THE COUNTY OF
RIVERSIDE; THE STATE OF
CALIFORNIA, Franchise Tax Board,

Defendants.

No. 09-56890

D.C. No. 2:07-cv-07766-GW-
FMO

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
George H. Wu, District Judge, Presiding

* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

Submitted April 9, 2012**
Pasadena, California

Before: KLEINFELD and M. SMITH, Circuit Judges, and MARBLEY, District Judge.***

Defendants-Appellants Stanley Zurn and Kellunion, LLC (collectively, Defendants) appeal from an order directing the IRS to execute and deliver certain deeds to purchasers of real properties. Because the relevant properties were sold and the deeds were delivered to non-parties pursuant to a court order, we cannot grant effective relief. *See Fultz v. Rose*, 833 F.2d 1380, 1380 (9th Cir. 1987); *Holloway v. United States*, 789 F.2d 1372, 1373-74 (9th Cir. 1986). Therefore, Defendants' appeal is dismissed as moot.

DISMISSED.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See Fed. R. App. P. 34(a)(2)*.

*** The Honorable Algenon L. Marbley, District Judge for the U.S. District Court for the Southern District of Ohio, sitting by designation.