

Corrected: 4/17/06

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

01-5011, -5012

ANAHEIM GARDENS, B-L ASSOCIATES, CEDAR GARDENS ASSOCIATES, C-W ASSOCIATES, DENISE A. KELLENBECK (doing business as VICTORIAN ARMS APARTMENTS), EARL W. KELLENBECK, FLORIN MEADOWS I, LTD., FLORIN MEADOWS II, LTD., FRANCES T. WARD, GLENVIEW GARDENS LIMITED PARTNERSHIP, HILLVIEW TOWNHOUSES LIMITED, HILLVIEW TOWNHOUSES LIMITED NO. 1, INDIAN HEAD MANOR LIMITED PARTNERSHIP I, J.D.V. WARD, JAMES W.Y. WONG, JEWEL LAKE VILLA II, JOSEPH BIAFORA and STEFI BIAFORA, METRO WEST LIMITED, MILLWOOD ASSOCIATES LIMITED PARTNERSHIP, NAPA PARK APARTMENTS LIMITED PARTNERSHIP, NORMAN M. KRONICK and LOUIS DULIEN (doing business as HALAWA VIEW APARTMENTS), ONTARIO TOWNHOUSES LIMITED PARTNERSHIP, PETER H.Y. HSI and PRISCILLA L.F. HSI (doing business as GENERAL PARTNERS OF WAIPAHU TOWER), ROCK CREEK TERRACE LIMITED PARTNERSHIP, SIERRA VISTA ONE, SILVERLAKE VILLAGE, THE PALOMAR APARTMENTS, THETFORD PROPERTIES III, LIMITED PARTNERSHIP, THETFORD PROPERTIES IV, LIMITED PARTNERSHIP, WASHINGTON PLAZA PARTNERS, LTD., 185-225 PARKHILL CORP., 620 SU CASA POR CORTEZ, 825 SAN TOMAS APARTMENTS, 3740 SILVERLAKE VILLAGE, and 5324 FOOTHILL APARTMENTS,

Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

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ALGONQUIN HEIGHTS ASSOCIATES, L.P., BRANDY HILL COMPANY, BROOKSIDE MANOR ASSOCIATES LIMITED PARTNERSHIP, BUCKMAN GARDENS LIMITED

PARTNERSHIP, CHAUNCY HOUSE COMPANY, CROMWELL COURT COMPANY, COUNTRY TOWNE APARTMENTS PARTNERSHIP, DOLLY ANN APARTMENTS LIMITED PARTNERSHIP, EMORY GROVE LIMITED PARTNERSHIP, FIRST LANDMARK ASSOCIATES LIMITED PARTNERSHIP, FOREST GLEN LIMITED DIVIDEND HOUSING ASSOCIATION, FORT HEATH ASSOCIATES, GARRISON FOREST ASSOCIATES, GLENARDEN LIMITED PARTNERSHIP, JODANI ASSOCIATES, L.P., KIMBERLY ASSOCIATES, KING'S GRANT COMPANY, LEADER HOUSE ASSOCIATES AND LEADER HOUSING CO., INC., NEW AMSTERDAM ASSOCIATES AND NEW AMSTERDAM HOUSES, INC., PINE CREST COMPANY, RIVERSIDE VILLAGE COMPANY, SUBURBIA ASSOCIATES LIMITED PARTNERSHIP, SUEHAR ASSOCIATES, L.P., TOWER WEST ASSOCIATES, L.P. AND TOWER WEST, INC., and TOWN & COUNTRY APARTMENTS AND TOWNHOUSES,

Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

Harry J. Kelly, Nixon Peabody LLP, of Washington, DC, argued for plaintiffs-appellants. Of counsel was Charles L. Edson.

David Harrington, Trial Attorney, Commercial Litigation Branch, Civil Division, United States Department of Justice, of Washington, DC, argued for defendant-appellee. With him on the brief were Peter D. Keisler, Assistant Attorney General, David M. Cohen, Director, and Brian M. Simkin, Assistant Director.

Appealed from: United States Court of Federal Claims

Judge Robert H. Hodges, Jr.