

NOTE: This order is nonprecedential.

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

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**UNITED STATES,**  
*Plaintiff-Appellee,*

**v.**

**PAUL B. ZACCARDI,**  
*Defendant-Appellant,*

**AND**

**FRANCES ZIZZO ZACCARDI,**  
*Defendant,*

**AND**

**SAVED BY GRACE CHRISTIAN FELLOWSHIP,**  
*Defendant,*

**AND**

**UTAH STATE TAX COMMISSION,**  
*Defendant,*

**AND**

**WASHINGTON FEDERAL SAVINGS,**  
*Defendant.*

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2013-1233

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Appeal from the United States District Court for the  
Central District of Utah in No. 11-CV-00135, Judge  
Robert J. Shelby.

US V. PAUL ZACCARDI

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Before NEWMAN, REYNA and WALLACH, *Circuit Judges*.

PER CURIAM.

**O R D E R**

The United States moves for dismissal of the case or transfer to the United States Court of Appeals for the Tenth Circuit.

Paul B. Zaccardi appeals from a judgment of the United States District Court for the Central District of Utah, granting summary judgment in favor of the United States for unpaid taxes. Pursuant to 28 U.S.C. § 1631, this court is authorized to transfer the case to a court in which the appeal could have been brought at the time it was filed or noticed.

Accordingly,

IT IS ORDERED THAT:

The United States' motion is granted to the extent that the appeal is transferred pursuant to 28 U.S.C. § 1631 to the United States Court of Appeals for the Tenth Circuit.

FOR THE COURT

/s/ Daniel E. O'Toole  
Daniel E. O'Toole  
Clerk

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ISSUED AS A MANDATE: June 18, 2013