

NOTE: This disposition is nonprecedential.

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

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**W.E. PARTNERS II, LLC,**  
*Plaintiff-Appellant*

v.

**UNITED STATES,**  
*Defendant-Appellee*

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2015-5054

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Appeal from the United States Court of Federal Claims in No. 1:13-cv-00054-TCW, Judge Thomas C. Wheeler.

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**JUDGMENT**

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STEPHEN G. LEATHAM, Heurlin, Potter, Jahn, Leatham, Holtmann & Stoker, P.S., Vancouver, WA, argued for plaintiff-appellant.

KATHLEEN E. LYON, Tax Division, United States Department of Justice, Washington, DC, argued for defendant-appellee. Also represented by CAROLINE D. CIRAOLO, DIANA L. ERBSEN, GILBERT STEVEN ROTHENBERG, TERESA E. MCCLAUGHLIN, ANDREW M. WEINER.

JERRY STOUCK, Greenberg Traurig LLP, Washington, DC, for amicus curiae MeadWestvaco Virginia Corporation. Also represented by MICHAEL J. SCHAENGOLD, PAMELA J. MARPLE.

TIMOTHY LEE JACOBS, Hunton & Williams LLP, Washington, DC, for amicus curiae American Forest & Paper Association.

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THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (WALLACH, CLEVINGER, and TARANTO, *Circuit Judges*).

**AFFIRMED. See Fed. Cir. R. 36.**

ENTERED BY ORDER OF THE COURT

February 5, 2016  
Date

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