

NOTE: This disposition is nonprecedential.

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

ESTATE OF DAVID RUBINSTEIN,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2015-5068

Appeal from the United States Court of Federal Claims in No. 1:09-cv-00291-MMS, Judge Margaret M. Sweeney.

JUDGMENT

JOSEPH A. BROYLES, The Law Offices of Joseph A. Broyles, Inc., Los Angeles, CA, argued for plaintiff-appellant.

MELISSA BRIGGS, Tax Division, United States Department of Justice, Washington, DC, argued for defendant-appellee. Also represented by JONATHAN S. COHEN, CAROLINE D. CIRAOLO.

THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

PER CURIAM (REYNA, HUGHES, and STOLL, *Circuit Judges*).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

June 10, 2016
Date

/s/ Peter R. Marksteiner
Peter R. Marksteiner
Clerk of Court