

NOTE: This disposition is nonprecedential.

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

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**RP1 FUEL CELL, LLC, UTS SJ-1, LLC,**  
*Plaintiffs-Appellees*

v.

**UNITED STATES,**  
*Defendant-Appellant*

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2015-5106

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Appeal from the United States Court of Federal  
Claims in No. 1:13-cv-00552-MBH, Judge Marian Blank  
Horn.

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**JUDGMENT**

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TIMOTHY LEE JACOBS, Hunton & Williams LLP, Wash-  
ington, DC, argued for plaintiffs-appellees. Also repre-  
sented by HILARY LEFKO, DAVID S. LOWMAN, JR.

ANDREW M. WEINER, Tax Division, United States  
Department of Justice, Washington, DC, argued for  
defendant-appellant. Also represented by JONATHAN S.  
COHEN, GILBERT STEVEN ROTHENBERG, DIANA L. ERBSEN,  
CAROLINE D. CIRAULO.

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THIS CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

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

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

ENTERED BY ORDER OF THE COURT

April 8, 2016  
Date

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