NOTE: This disposition is nonprecedential.

United States Court of Appeals for the Federal Circuit

BRAD HABENICHT, MARLA FLYNN HABENICHT,

Plaintiffs-Appellants

 \mathbf{v} .

UNITED STATES,

Defendant-Appellee

2017-2359

Appeal from the United States Court of Federal Claims in No. 1:05-cv-00505-EGB, Senior Judge Eric G. Bruggink.

JUDGMENT

THOMAS E. REDDING, Redding & Associates, P.C., Houston, TX, argued for plaintiffs-appellants. Also represented by SALLIE W. GLADNEY.

BRUCE R. ELLISEN, Tax Division, United States Department of Justice, Washington, DC, argued for defendant-appellee. Also represented by REGINA S. MORIARTY, RICHARD E. ZUCKERMAN.

THIS CAUSE having been heard and considered, it is ORDERED and ADJUDGED:

PER CURIAM (NEWMAN, CLEVENGER, and O'MALLEY, $Circuit\ Judges$).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

October 16, 2018 Date /s/ Peter R. Marksteiner Peter R. Marksteiner Clerk of Court