## SLIP OP. 09-26

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CONTINENTAL TEVES, INC.,	
	Plaintiff,
v.	
UNITED STATES,	
	Defendant.

Before: Jane A. Restani, Chief Judge Court No. 03-00782

## JUDGMENT

For the reasons stated in the record of these proceedings on April 1, 2009, and in the simultaneously filed unpublished memorandum of record, plaintiff has failed to prove that the entries at issue were valued in an unlawful manner to any extent by the United States so that any refund could be ordered by the court on the entries before it.

For the reasons stated on the record of these proceedings on March 31, 2009, and in the simultaneously filed unpublished memorandum of record, defendant United States has failed to prove further duties are owed on any of the entries at issue.

Accordingly, neither party shall take anything on account of this action.

It is hereby ORDERED that judgment is entered for plaintiff on defendant's

counterclaim.

It is further ORDERED that judgment is entered for defendant on plaintiff's claim.

/s/ Jane A. Restani Jane A. Restani Chief Judge

Dated this 2nd day of April, 2009. New York, New York.