

JS-6

1 STEPHANIE YONEKURA  
 Acting United States Attorney  
 2 SANDRA R. BROWN  
 Assistant United States Attorney  
 3 Chief, Tax Division  
 THOMAS D. COKER (SBN 136820)  
 4 Assistant United States Attorney  
 Federal Building, Suite 7211  
 5 300 North Los Angeles Street  
 Los Angeles, California 90012  
 6 Telephone: (213) 894-2454  
 Facsimile: (213) 894-0015  
 7 E-mail: Thomas.coker@usdoj.gov

8 Attorneys for Defendant United States of America

9 UNITED STATES DISTRICT COURT

10 FOR THE CENTRAL DISTRICT OF CALIFORNIA, EASTERN DIVISION

11  
12 AMP TREE SERVICE, Inc., a California  
Corporation,

13 Plaintiff,

14 v.

15 UNITED STATES OF AMERICA,

16 Defendant.  
17

Case No. EDCV 14-01556-RSWL(RZx)

SUMMARY JUDGMENT IN FAVOR OF  
UNITED STATES OF AMERICA

18  
19 The defendant's motion for judgment came on for hearing before the Court, the Honorable  
20 Ronald S.W. Lew, United States District Judge, presiding.

21 After carefully considering the papers filed in support of and in opposition to the motion, all  
22 matters properly a part of the record, and good cause appearing therefor,  
23  
24  
25

26 //

27 //

28 //

1 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that defendant's motion for  
2 summary judgment is GRANTED.

3 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that:

4 1. Plaintiff Amp Tree Service, Inc., is not entitled to a refund of federal income taxes for  
5 the year 2006; and

6 2. Plaintiff Amp Tree Service, Inc., takes nothing by its complaint.

7 DATED: 6/22/2015

**RONALD S.W. LEW**

RONALD S.W. LEW

United States District Judge

8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20 Presented By:

21 STEPHANIE YONEKURA  
Acting United States Attorney  
22 SANDRA R. BROWN  
Assistant United States Attorney  
23 Chief, Tax Division

24 \_\_\_\_\_  
/s/  
25 THOMAS D. COKER  
Assistant United States Attorney  
26 Attorneys for the United States  
27  
28