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**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

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TEXACO INC., and Subsidiaries,

No. C 04-00316 SBA

Plaintiffs,

ORDER

v.

[Docket No. 66]

UNITED STATES OF AMERICA,

Defendant.


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On June 13, 2008, the Ninth Circuit issued an opinion in this matter and ordered “the district court’s grant of summary judgment in favor of Texaco is VACATED and the case is REMANDED to the district court for the entry of judgment in favor of the government.” Docket No. 71. A review of the docket shows this Court did not grant summary judgment in favor of Texaco. On June 16, 2005, the Court denied both plaintiffs’ motion for partial summary judgment and defendant’s motion for summary judgment. *See* Docket No. 48. The denial did have the effect, however, of favoring plaintiff’s interpretation of 26 U.S.C. § 1341, over defendant’s interpretation, *see* Docket No. 65 at 1:23-2:24, which dispute is at the core of this litigation. Subsequently, on April 12, 2006, the parties stipulated to a judgment in plaintiff’s favor, without waiving any rights of appeal, which the Court granted on April 24, 2006. *See* Docket Nos. 65-66. As already mentioned, on appeal, defendant’s interpretation of 26 U.S.C. § 1341 prevailed.

ACCORDINGLY, the Court REOPENS this matter, VACATES the Order granting the stipulated Judgment in Favor of Plaintiff against Defendant [Docket No. 66], and GRANTS judgment in favor of defendant. All matters calendared in this action are VACATED. The Clerk shall CLOSE the file and terminate any pending matters.

IT IS SO ORDERED.

September 4, 2008


Saundra Brown Armstrong
United States District Judge

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