

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

KATHLEEN HALL-DITCHFIELD : CIVIL ACTION
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INTERNAL REVENUE SERVICE : NO. 07-1290

ORDER

AND NOW, this 9th day of June, 2009, upon consideration of the defendant's Motion for Summary Judgment (Docket No. 46), the plaintiff's Motion for Summary Judgment (Docket No. 45), the defendant's opposition (Docket No. 52), and the plaintiff's reply thereto, and for the reasons stated in a memorandum of law bearing today's date, IT IS HEREBY ORDERED that the defendant's motion is GRANTED, and the plaintiff's motion is DENIED. Judgment is hereby entered against the plaintiff and for the defendant. This case is closed.

BY THE COURT:

/s/ Mary A. McLaughlin
MARY A. McLAUGHLIN, J.