

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

<p>ARTHUR BEDROSIAN</p> <p style="text-align:center">v.</p> <p>THE UNITED STATES OF AMERICA, DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE</p>	<p>CIVIL ACTION</p> <p>NO. 15-5853</p>
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ORDER

AND NOW, this 13th day of April, 2017, for the reasons stated in the foregoing memorandum, upon consideration of Plaintiff Arthur Bedrosian's Motion for Summary Judgment (ECF No. 25), Defendant the United States' Motion for Summary Judgment (ECF No. 22), and all responses and replies thereto, it is hereby ORDERED that both Motions are DENIED.

BY THE COURT:

/s/ Michael M. Baylson

MICHAEL M. BAYLSON, U.S.D.J.