

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF PENNSYLVANIA

FIRST NORTHERN BANK & TRUST
COMPANY, FORMERLY THE FIRST
NATIONAL BANK OF PALMERTON,

Plaintiff

v.

THE UNITED STATES OF AMERICA
(INTERNAL REVENUE SERVICE),

Defendant

CIVIL ACTION NO. 3:13-CV-01446

(MEHALCHICK, M.J.)

ORDER

AND NOW, this 20th day of June, 2014, for the reasons set forth in the Memorandum filed concurrently herewith, it is hereby ORDERED as follows:

1. Plaintiff's motion for summary judgment (Doc. 16) is **DENIED**.
2. Defendant's motion for summary judgment (Doc. 17) is **GRANTED**.
3. Judgment is entered in favor of the Defendant.
4. The Clerk of Court is directed to close this case.

Dated: June 20, 2014

s/ Karoline Mehalchick

KAROLINE MEHALCHICK
United States Magistrate Judge