

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS

KOCH INDUSTRIES, INC. and
SUBSIDIARIES,

Plaintiff,

vs.

Case No. 06-1049-JTM

UNITED STATES OF AMERICA,

Defendant.

MEMORANDUM AND ORDER

Pursuant to the mandate of the United States Court of Appeals for the 10th Circuit in Case Number 08-3347, the court hereby reverses its order granting summary judgment for plaintiff Koch Industries, and enters judgment for the United States of America.

IT IS SO ORDERED this 31st day of August, 2010.

s/ J. Thomas Marten
J. THOMAS MARTEN, JUDGE