

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

**FLORIDA INDEPENDENT COLLEGES
AND UNIVERSITIES RISK
MANAGEMENT ASSOCIATION, INC.**

Plaintiff,

v.

**THE UNITED STATES OF AMERICA and
THE INTERNAL REVENUE SERVICE,**

Defendants.

Civil No. 09-1930 (RCL)

ORDER

Before the Court are the parties' cross-motions for summary judgment [16] [17]. For the reasons stated in the accompanying Memorandum Opinion, it is hereby

ORDERED that the plaintiff's motion for summary judgment is **DENIED**; and it is further

ORDERED that the defendants' motion for summary judgment is **GRANTED**. Judgment shall be entered for the defendants, dismissing this case with prejudice.

SO ORDERED.

Signed by Royce C. Lamberth, Chief Judge, on March 22, 2012.