

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

FREIGHTLINER OF GRAND RAPIDS,
INC.,

Plaintiff,
Counter-Defendant,

File No. 1:02-CV-492

v.

HON. ROBERT HOLMES BELL

UNITED STATES OF AMERICA,

Defendant,
Counter-Claimant.

ORDER AND JUDGMENT

In accordance with the opinion entered this date,

IT IS HEREBY ORDERED that Plaintiff and Counter-Defendant Freightliner of Grand Rapids, Inc.'s first and second motions for partial summary judgment (Docket #'s 33 & 50) are **DENIED**.

IT IS FURTHER ORDERED that Defendant and Counter-Claimant United States of America's first and second motions for partial summary judgment (Docket #'s 38 46) are **GRANTED**.

IT IS FURTHER ORDERED that **JUDGMENT** is entered in favor of the government that Plaintiff Freightliner's sale of each of the 40 vehicles at issue in this case was a first retail sale of a vehicle that is treated as a taxable article under 26 U.S.C.

§ 4051(a)(1)(E), and that the government is entitled to the unpaid balance of the assessments on these vehicles plus applicable penalties and interest.

Date: September 29, 2004

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE