

12.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 EDWARD RUDD, MARY RUDD,)
 EDWARD RUDD, Trustee, and)
 MARY RUDD, Trustee,)
)
 Defendants.)
 _____)

Case No. 1:03CV0934



JUDGMENT

For the reasons set forth in a contemporaneously filed Memorandum Opinion, Plaintiff's Motion for Summary Judgment [Doc. #5] is GRANTED.

This the 24th day of August, 2004.

United States District Judge