

IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

ALBERTO AROESTE,)	
)	
Plaintiff-Counter-Defendant-)	
Appellee)	
)	
v.)	No. 24-338
)	
UNITED STATES OF AMERICA,)	
)	
Defendant-Counterclaimant-)	
Appellant)	
_____)	
)	
ALBERTO AROESTE,)	
)	
Plaintiff-Counter-Defendant-)	
Appellant)	
)	
v.)	No. 24-621
)	
UNITED STATES OF AMERICA,)	
)	
Defendant-Counterclaimant-)	
Appellee)	
_____)	

UNITED STATES’ MOTION TO DISMISS APPEAL

Pursuant to Rule 42(b) of the Federal Rules of Appellate Procedure, the United States, the appellant in Case No. 24-338, through its counsel, moves that: (1) its appeal in Case No. 24-338 be dismissed with prejudice; (2) each party should bear their own costs and fees

associated with this appeal; (3) an order of dismissal be entered by the Clerk of this Court; (4) notification of such order be transmitted to the Clerk of the United States District Court for the Southern District of California; and (5) copies be transmitted to each of the parties. The undersigned emailed counsel for the appellee notice of this motion on May 2, 2024, but has not yet received their views on the relief requested.

Respectfully submitted,

David A. Hubbert
Deputy Assistant Attorney General

/s/ Paul A. Allulis

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DECLARATION

Paul Allulis, of the Department of Justice, Tax Division, Appellate Section, Washington, D.C., states as follows:

1. I am an attorney employed in the Appellate Section of the Tax Division of the Department of Justice, and in that capacity I have

been assigned the primary responsibility for handling the above-captioned cases on behalf of the United States.

2. The facts set forth in the accompanying motion are true to the best of my knowledge and belief.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct. Executed this 3d day of May, 2024, in Washington, D.C.

/s/ Paul A. Allulis
PAUL A. ALLULIS
Attorney