

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

In re	:	
	:	MDL Docket No. 1798
LONG-DISTANCE TELEPHONE SERVICE	:	Master File: 07-mc-0014 (RMU)
FEDERAL EXCISE TAX REFUND LITIGATION	:	
	:	
This Document Relates To	:	
<i>Cohen v. United States</i>	:	07-cv-0051 (RMU)
<i>Gurrola v. United States</i>	:	07-cv-0050 (RMU)
<i>Sloan v. United States</i>	:	06-cv-0483 (RMU)

ORDER

GRANTING THE DEFENDANT'S MOTIONS TO DISMISS

For the reasons stated in this court's Memorandum Opinion separately and contemporaneously issued this 25th day of March, 2008, it is hereby

ORDERED that the defendant's motions to dismiss are **GRANTED**, and it is

FURTHER ORDERED that the Cohen plaintiff's APA claim is *sua sponte* **DISMISSED**; it is

SO ORDERED.

RICARDO M. URBINA
United States District Judge