

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 01-5073

September Term, 2001

93cv00544

93cv01704

Filed On: October 29, 2001 [635052]

Inverworld Ltd,  
Appellant

v.

United States of America,  
Appellee

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Consolidated with 01-5074

## APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

**BEFORE:** Sentelle and Rogers, Circuit Judges; Williams, Senior Circuit Judge

### J U D G M E N T

This appeal was considered on the record from the United States District Court for the District of Columbia and on the briefs filed by the parties. The court has determined that the issues presented occasion no need for an opinion. See Fed. R. App. P. 36; D.C. Cir. Rule 36(b). It is

**ORDERED AND ADJUDGED** that the district court's judgment be affirmed, substantially for the reasons stated by the district court in its opinion filed February 9, 2001. See also Treaty Pines Investments Partnership v. Commissioner of Internal Revenue, 967 F.2d 206, 211 (5<sup>th</sup> Cir. 1992) (general contract law principles govern tax settlements and tax settlement is binding even if it consists only of letters of offer and acceptance).

The Clerk is directed to withhold issuance of the mandate herein until seven days after disposition of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam