UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF TEXAS FORT WORTH DIVISION

FAULK COMPANY, INC.,

Plaintiff,

v.

No. 4:24-cv-00609-P

XAVIER BECERRA, ET AL.,

Defendants.

ORDER & AMENDED FINAL JUDGMENT

Before the Court is Plaintiff Faulk Company Inc.'s ("Faulk") Unopposed Motion to Alter or Amend the Court's Final Judgment. ECF No. 40. Having considered the Motion, the pleadings, and other docket filings, the Court finds that the Motion should be and hereby is **GRANTED**.

Therefore, the Court **ORDERS** that the Court's Final Judgment (ECF No. 39) be amended to reflect its ruling in its Opinion & Order (ECF No. 38), specifically:

- 1. The IRS is **ORDERED** to refund Faulk the amount of **\$205,621.71** for the ESRP assessed for tax year 2019;
- 2. 45 C.F.R. § 155.310(i) is SET ASIDE as void and unenforceable;
- 3. Count II of Faulk's Complaint is **DISMISSED with prejudice**;
- 4. Count IV of Faulk's Complaint is **DISMISSED without prejudice**; and
- Faulk may file any application for attorney's fees on or before May 7, 2025; the Government may respond on or before May 21, 2025; and Faulk may reply on or before May 28, 2025.

SO ORDERED on this 25th day of April 2025.

MARK T. PITTMAN UNITED STATES DISTRICT JUDGE