

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 10-14032

FILED  
U.S. COURT OF APPEALS  
ELEVENTH CIRCUIT  
APRIL 1, 2011  
JOHN LEY  
CLERK

D.C. Docket No. 0:08-cv-60630-CMA

EQUITY INVESTMENT PARTNERS, LP,

Plaintiff-Counter-  
Defendant-Appellant,

versus

KARIN LENZ,

Defendant-Cross-  
Defendant-Appellee,

UNITED STATES OF AMERICA,  
Internal Revenue Service,

Defendant-Cross-Claimant-  
Counter-Claimant-Appellee.

\_\_\_\_\_  
Appeal from the United States District Court  
for the Southern District of Florida  
\_\_\_\_\_

(April 1, 2011)

Before BARKETT and HULL, Circuit Judges, and SCHLESINGER,\* District Judge.

PER CURIAM:

Equity Investment Partners, LP appeals the district court's final judgment, entered after a bench trial, holding that the United States' federal tax lien on certain real property located in Florida has priority over Equity's mortgages on the same property under 26 U.S.C. § 6323. After hearing witness testimony at trial, the district court made adverse credibility findings that resolved the factual issues in this case, and to which we defer. Based thereupon, we find no reversible error in the district court's final judgment in favor of the United States.

AFFIRMED.

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\* Honorable Harvey E. Schlesinger, United States District Judge for the Middle District of Florida, sitting by designation.