Appeal: 14-2383 Doc: 12 Filed: 01/13/2015 Pg: 1 of 3

FILED: January 13, 2015

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 14-2383 (L) (010882-10)

JULIA R. SWORDS TRUST, Transferee, Margaret R. Mackell, Dorothy R. Brotherton, and Julia R. Swords, Co-Trustees

Petitioner - Appellee

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellant

No. 14-2412 (010883-10)

DAVID P. REYNOLDS TRUST

Petitioner - Appellee

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent – Appellant

	No. 14-2413 (010884-10)
MARGARET R. MACKELL TI	RUST
Petitioner - Appelle	ee
v.	
COMMISSIONER OF INTERN	IAL REVENUE
Respondent - Appe	llant
	No. 14-2414 (010885-10)
DOROTHY R. BROTHERTON	TRUST
Petitioner - Appelle	ee
v.	
COMMISSIONER OF INTERN	IAL REVENUE
Respondent - Appe	llant
	ORDER
Upon consideration of the	motion to voluntaril

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Rule 42(b) of the Federal Rules of Appellate Procedure, and there appearing no opposition, the court grants the motion.

For the Court--By Direction

/s/ Patricia S. Connor, Clerk