

UNITED STATES COURT OF APPEALS June 11, 2012

FOR THE TENTH CIRCUIT Elisabeth A. Shumaker  
Clerk of Court

DENNIS WADE GILBERT,  
Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,  
Respondent - Appellee.

No. 12-9003  
(Tax No. 26091-11)

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**ORDER**

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This matter is before the court on the Respondent's unopposed motion to transfer this matter to the Fifth Circuit. The motion is granted. The clerk will transfer the file to the Fifth Circuit.

Entered for the Court  
ELISABETH A. SHUMAKER, Clerk



by: Ellen Rich Reiter  
Jurisdictional Attorney