

*Submitted - Ruwe* CHC

UNITED STATES TAX COURT

WASHINGTON, DC 20217

BLONDE GRAYSON HALL & NEAL E. )  
HALL, )  
 )  
Petitioners )  
 ) Docket No. 353-12.  
v. )  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER**

On July 24, 2014, petitioners Motion to Substitute Parties and Correct Caption was filed in this case. Therein, petitioners state that there is no objection to the granting of the motion. Upon due consideration and for cause, it is

ORDERED: That petitioners Motion to Substitute Parties and Correct Caption is granted in that "Blonde Grayson Hall, Deceased, Neal E. Hall, Administrator" are substituted for "Blonde Grayson Hall" as a party petitioner in this case. It is further

ORDERED: That the caption of this case is changed to read "Blonde Grayson Hall, Deceased, Neal Hall, Administrator, and Neal Hall, Petitioner v. Commissioner of Internal Revenue, Respondent."

**(Signed) Robert P. Ruwe  
Judge**

Dated: Washington, D.C.  
August 18, 2014

SERVED AUG 13 2014