UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA

RELATED CASE ORDER

An Administrative Motion to Consider Whether Cases Should Be Related has been filed, requesting a determination as to whether the following cases are related within the meaning of Civil L.R. 3-12(a):

C 07-6447 MMC United States v. Edwards C 14-2852 VC Edwards v. IRS

On the basis of the material submitted to the Court, as the Judge assigned to the earliest filed case, I find that the cases:

[X] ARE NOT RELATED as defined by Civil L.R. 3-12(a).

[] ARE RELATED as defined by Civil L.R. 3-12(a).

DATED: July 23, 2014

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