

**US TAX COURT
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**US TAX COURT
FILED**

DEC 20 2018

RESERVE MECHANICAL CORP. F.K.A. RESERVE
CASUALTY CORP.,

Petitioner,

v.

PAPER FILED

Docket No. 14545-16

COMMISSIONER OF INTERNAL REVENUE,

Respondent

NOTICE OF APPEAL

CERTIFICATE OF SERVICE

SERVED Dec 27 2018

Closed 9/28/18
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UNITED STATES TAX COURT

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RESERVE MECHANICAL CORP.
f.k.a. RESERVE CASUALTY CORP.

BY: [Signature]
DEPUTY CLERK

Petitioner,

v.

) Docket No. 14545-16

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

NOTICE OF APPEAL

By this timely notice, Petitioner Reserve Mechanical Corp. f.k.a. Reserve Casualty Corp. appeals to the United States Court of Appeals for the Tenth Circuit from the following adverse rulings and all other ancillary rulings that make up, underlie, or give rise to the challenged determinations:

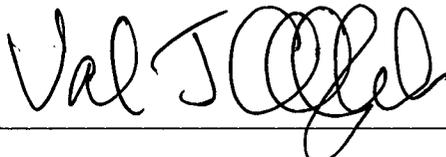
September 28, 2018 Decision of the United States Tax Court; and

June 18, 2018 Memorandum Findings of Fact and Opinion.

A final decision rendered by the United States Tax Court gives rise to this appeal. See 26 U.S.C. § 7482; 28 U.S.C. § 1291. As mandated by Federal Rule of Appellate Procedure 13(a)(1)(A), Petitioner is timely perfecting its appeal within

90 days after entry of the Tax Court's decision. See FED. R. APP.
P. 13(a)(1)(A) and 14; Tax Ct. R. 190(a).

December 18, 2018

By: 

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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing Notice of Appeal
was served on counsel for respondent by Federal Express on December
18, 2018, addressed as follows:

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