

## THE 'CHILDREN' OF *GREY*

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■ *Mike J. Graham Trucking, Inc., v. Commissioner* (T.C. Memo 2003-49, affirmed, unpublished opinion, 3rd Cir. 4/7/2004)

■ *Superior Proside, Inc., v. Commissioner* (T.C. Memo 2003-50, affirmed, unpublished opinion, 3rd Cir. 1/28/2004, cert. denied, 125 S.Ct. 60, 10/4/2004)

■ *Specialty Transport and Delivery Services, Inc., v. Commissioner* (T.C. Memo 2003-51); not appealed.

■ *Nu-Look Design Inc. v. Commissioner* (T.C. Memo 2003-52, affirmed, 356 F. 3d 290, 3rd Cir., 1/26/2004, cert. denied, 125 S.Ct. 60, 10/4/2004)

■ *Water-Pure Systems Inc. v. Commissioner* (T.C. Memo 2003-53, affirmed, unpublished opinion, 3rd Cir., 4/7/2004)