

**UNITED STATES JUDICIAL PANEL
on
MULTIDISTRICT LITIGATION**

IN RE: CYBIL FISHER LITIGATION

MDL No. 2488

ORDER DENYING TRANSFER

Before the Panel:* Pursuant to 28 U.S.C. § 1407, petitioner in the four actions listed on the attached Schedule A moves to centralize the litigation in the Eastern District of Wisconsin.¹ Common defendant the United States of America opposes the motion.

On the basis of the papers filed and hearing session held, we conclude that Section 1407 centralization would not serve the convenience of the parties and witnesses or further the just and efficient conduct of this litigation. The actions in this litigation all involve efforts by petitioner to quash third-party summonses issued in connection with an Internal Revenue Services investigation. Actions such as these are generally summary in nature, *see, e.g., Robert v. United States*, 364 F.3d 988, 999 (8th Cir. 2004), and movant has not convinced us that Section 1407 centralization is warranted. *See In re: James D. Jordan IRS Summons Litig.*, 802 F. Supp. 2d 1374 (J.P.M.L. 2011); *In re: Crystal Poole IRS Summons Litig.*, 763 F. Supp. 2d 1371 (J.P.M.L. 2011); *In re: Good Karma, LLC, et al., IRS Summons Litig.*, 528 F. Supp. 2d 1361 (J.P.M.L. 2007).

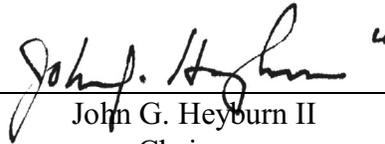
* Judge Marjorie O. Rendell took no part in the decision of this matter.

¹ As filed, the motion encompassed nine actions. Five of those actions, however, have since been dismissed for lack of subject matter jurisdiction.

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IT IS THEREFORE ORDERED that the motion, pursuant to 28 U.S.C. § 1407, for centralization of the actions listed on Schedule A is denied.

PANEL ON MULTIDISTRICT LITIGATION



John G. Heyburn II

Chairman

Paul J. Barbadoro
Lewis A. Kaplan
Ellen Segal Huvelle

Charles R. Breyer
Sarah S. Vance

IN RE: CYBIL FISHER LITIGATION

MDL No. 2488

SCHEDULE A

District of Arizona

Cybil Fisher v. United States of America, et al., C.A. No. 2:13-00056

Southern District of Indiana

Cybil Fisher v. United States of America, et al., C.A. No. 1:13-00075

Northern District of Texas

Cybil Fisher v. United States of America, et al., C.A. No. 3:13-00085

Western District of Wisconsin

Cybil Fisher v. United States of America, et al., C.A. No. 3:13-00013