

UNITED STATES TAX COURT
WASHINGTON, DC 20217

1982 EAST, LLC., SOLOMON D.)	
ASSER, TAX MATTERS PARTNER,)	
)	
Petitioner,)	
)	
v.)	Docket No. 30052-08.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

O R D E R

The Trust for Architectural Easements (Trust) moves the Court for leave to file an amicus brief in support of petitioner. The motion states in part that the Trust is the recipient of the purported qualified conservation contributions in this case (as well as the recipient of numerous other similar purported contributions from other persons) and that the Trust believes that it is the true party in interest with respect to most of the disputes in this case. The motion also states that the Trust is "privy to information regarding respondent's expert witness [Robert Von Ancken] that affects his credibility". The motion states that the Trust desires through the amicus brief to provide the Court with "new information" regarding the credibility of Mr. Von Ancken as well as a different perspective on the "factual and legal issues in this case". The Trust has lodged with the Court the related "Brief of Amicus Curiae". That brief is essentially in the same form as the opening brief filed by each party, inclusive of proposed findings of fact and argument.

Upon due consideration of the subject motion, it is

ORDERED that each party shall by February 26, 2010, file with the Court a "Statement Re: The Trust's Motion for Leave to File an Amicus Brief in This Case" that sets forth that party's position as to whether the Court should grant or deny the Trust's motion. Each statement shall also discuss what weight, if any, the Court should give to any assertion as to the credibility of Mr. Von Ancken, contained in the Trust's motion or in its lodged amicus brief. Further, in the case of petitioner, petitioner's statement shall also set forth as to other than the credibility of Mr. Von Ancken, what, if anything,

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the Court would glean from the amicus brief that is not already contained in petitioner's opening brief. It is further

ORDERED that the Clerk of the Court is directed to serve a copy of this Order upon the Trust through its counsel as follows:

Kathryn Keneally
Fulbright & Jaworski, L.L.P.
666 Fifth Avenue
New York, NY 10103

(Signed) David Laro
Judge

Dated: Washington, D.C.
February 19, 2010