

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 has filed a motion for leave to file an amicus brief and has lodged the related amicus brief. Respondent objected to the granting of that motion. The Court has reviewed the amicus brief in connection with ruling on that motion. Upon due consideration, it is

ORDERED that the above-referenced motion is granted in that the Clerk of the Court is directed to file the lodged amicus brief as of the date of this Order. It is further

ORDERED that respondent may by December 20, 2010, file a response to that portion of the amicus brief discussing subordination. That portion is set forth in the amicus brief in section II.A., which extends from page 51 through 57. It is further

ORDERED that the Clerk of the Court is directed to serve a copy of this Order on Kathryn Keneally, at Fulbright & Jaworski, L.L.P., 666 Fifth Avenue, New York, NY 10103.

(Signed) David Laro
Judge

Dated: Washington, D.C.
December 6, 2010

SERVED Dec 06 2010