

UNITED STATES TAX COURT
WASHINGTON, DC 20217

TOWER 570 COMPANY, L.P.,)	
BROADWALL INVESTING CORP., TAX)	
MATTERS PARTNER,)	
)	
Petitioner,)	
)	
v.)	Docket No. 15800-09.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

O R D E R

On June 18, 2010, respondent's motion for partial summary judgment was filed. On August 12, 2010, petitioner's motion for partial summary judgment was filed.

In a joint status report dated July 19, 2011, the parties reported that they had reached a basis of settlement. In a joint status report dated September 26, 2011, the parties advised the Court that they intend to effectuate the settlement under Tax Court Rule 248(b). By order dated September 27, 2011, the Court directed respondent to file a motion for entry of decision pursuant to Tax Court Rule 248(b) and to submit a proposed decision. On October 27, 2011, respondent's motion for entry of decision was filed, and a proposed decision was lodged with the Court.

Upon consideration and for cause, it is

ORDERED that respondent's motion for partial summary judgment, filed June 18, 2010, and petitioner's motion for partial summary judgment, filed August 12, 2010, are hereby denied.

(Signed) L. Paige Marvel
Judge

Dated: Washington, D.C.
November 8, 2011

SERVED Nov 08 2011