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UNITED STATES TAX COURT

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

DECISION

Pursuant to Rule 248(b) of the Tax Court Rules of Practice and Procedure, it is

ORDERED AND DECIDED: That the following statement shows the adjustments to the partnership items of the Tower 570 Company, L.P., for the taxable year 2003:

Partnership Item	As reported	As determined
Charitable contribution of façade easement	$22,500,000	$0
Reduction of partnership's inside basis in partnership property attributable to façade easement	$13,105,320	$0

That there is no addition to tax pursuant to I.R.C. § 6662 for the taxable year 2003.

(Signed) L. Paige Marvel
Judge

Entered: JAN 10 2012

SERVED JAN 10 2012