

T.C. Memo. 2006-266

UNITED STATES TAX COURT

CURR-SPEC PARTNERS, LP, CURR-SPEC MANAGERS, LLC,
TAX MATTERS PARTNER, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 1350-05.

Filed December 14, 2006.

This opinion was withdrawn by order dated
January 3, 2007.