

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ESTATE OF MICHAEL J. JACKSON,)	
DECEASED, JOHN G. BRANCA, CO-)	
EXECUTOR AND JOHN MCCLAIN, CO-)	
EXECUTOR,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 17152-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	

ORDER

This case was on the Court’s November 17, 2014 trial calendar for Los Angeles, California, but was continued and was heard at a special session beginning on February 6, 2017. At trial the parties requested that the second stipulation of facts, which was previously lodged on February 1, 2017, be filed. Additionally, three motions were made at trial.

The first was petitioners’ oral motion to seal exhibit 598-R, which we will grant.

The second was respondent’s oral motion to compel petitioners to comply with the Court’s order dated January 4, 2017. The order required in part that petitioners serve on counsel for respondent a sample of 24 cease-and-desist letters dated between June 25, 2009 and June 25, 2011, with at least one from each continent except Antarctica. By the date of trial only 12 cease-and-desist letters had been provided, so we will grant respondent’s motion in that petitioners shall serve on counsel for respondent 12 additional cease-and-desist letters which may contain language similar to or identical to those already provided.

The third was petitioner's oral motion to exclude the expert reports and expert testimony of Weston Anson on grounds of perjury, which will be held under advisement until after briefing by the parties on this issue.

It is therefore

ORDERED that petitioners' February 1, 2017 motion for leave to lodge second stipulation of facts pending determination of sealing issues is granted in that the lodged second stipulation of facts shall be marked as filed on February 24, 2017 in Los Angeles, California. It is also

ORDERED that petitioners' February 7, 2017 oral motion to seal exhibit 598-R is granted. The Clerk of the Court is directed to place exhibit 598-R under seal until further direction from the Court. It is also

ORDERED that respondent's February 7, 2017 oral motion to compel petitioners to comply with the Court's order dated January 4, 2017 by providing 12 additional cease-and-desist orders is granted.

**(Signed) Mark V. Holmes
Judge**

Dated: Los Angeles, CA
February 24, 2017