

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

PIERRE L. BROQUEDIS,)
)
Petitioner,)
)
v.) Docket No. 14214-18.
)
COMMISSIONER OF INTERNAL REVENUE,)
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Respondent)
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ORDER

By Order dated November 30, 2018, the Court denied petitioner’s Motion To Strike, filed October 12, 2018. In his motion, petitioner moved to strike from respondent’s Answer: (1) paragraph 3 and Exhibit A on the ground that such paragraph and exhibit are false; and (2) Exhibits B, C, D, and E on the ground that such exhibits are not concise statements of the grounds and supporting facts on which respondent relies.

On December 3, 2018, petitioner filed a Motion For Reconsideration of the Court’s November 30, 2018 Order. Remarkably, petitioner agreed with the Court’s rationale in denying his aforementioned Motion To Strike, but “out of an abundance of caution” sought reconsideration or clarification regarding the status of Exhibits A through E to respondent’s Answer.

Two days later, on December 5, 2018, petitioner filed a Reply to respondent’s Answer. In his Reply, petitioner managed, without difficulty, to address the portions of respondent’s Answer that he had previously moved to strike. The Court need not, therefore, address the merits of petitioner’s December 3, 2018 Motion For Reconsideration because petitioner by his own action has rendered such motion moot.

Premises considered, it is hereby

ORDERED that petitioner's Motion For Reconsideration, filed December 3, 2018, is denied as moot.

(Signed) Robert N. Armen
Special Trial Judge

Dated: Washington, D.C.
December 10, 2018