

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

HURFORD INVESTMENTS NO. 2, LTD.,)	
HURFORD MANAGEMENT NO. 2, LLC, TAX)	
MATTERS PARTNER,)	
)	
Petitioner(s),)	CT
)	
v.)	Docket No. 23017-11.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	

ORDER

This case was on a pretrial-order track, then went to summary judgment. We granted petitioner’s summary-judgment motion, denied respondent’s, and ordered the parties to try to agree to the language of a decision. Petitioner, however, moved for reasonable litigation and administrative costs under Rule 231. We denied that motion on December 21, 2018. While the government was partially shut down, petitioner moved on January 17, 2019 to extend its time to move for reconsideration of that order until the Federal Circuit decides the appeal in *BASR*, a case from the Court of Federal Claims with which we disagreed. Respondent opposed that motion as soon as the shutdown ended.

While there is much to be said for the efficiency of waiting for a higher court to rule -- this division of the Court being especially aware of the definition of the law as a prediction of what an appellate court says it is -- respondent is correct in pointing out that there were alternative grounds for denying petitioner’s motion. It seems unlikely the Federal Circuit will touch on them all.

SERVED Feb 04 2019

It is therefore

ORDERED that petitioner's January 17, 2019 motion to indefinitely extend the time for moving for reconsideration is denied.

The parties are reminded of our previous order setting a deadline of February 20, 2019 for them to submit an agreed decision, file their own proposed decisions with explanations of any points of disagreement, or file a joint status report that describes their progress in doing so.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
February 4, 2019