

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

OAKBROOK LAND HOLDINGS, LLC,	)	
WILLIAM DUANE HORTON, TAX	)	
MATTERS PARTNER,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 5444-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	

**ORDER**

This case was tried in October 2016 at a special trial session in Birmingham, Alabama. It appears to be the first case in which there is a possible challenge to the validity of 26 C.F.R. § 1.170A-14(g)(6)(ii). The Court has recently become aware that there may have been comments submitted to the Treasury Department during the course of considering this regulation, but its attempts to find the text of those comments using normal legal research resources have failed. It is therefore

ORDERED that on or before March 27, 2019, respondent shall file a response to this order and attach copies of any written public comments pertaining to Internal Revenue Code section 170(h) submitted pursuant to the notice of proposed rulemaking issued by the Internal Revenue Service on May 23, 1983, with comments due by July 22, 1983, 48 Fed. Reg. 22940-01 (May 23, 1983). It is also

ORDERED that, on or before April 8, 2019, the parties may file memoranda to discuss how these materials affect their analysis of the validity of 26 C.F.R. § 1.170A-14(g)(6)(ii). These memoranda may not exceed 15 pages. It is also

ORDERED that on or before April 26, 2019, the parties may file memoranda to analyze whether the donor's reserved right to make improvements in the conservation area created by the deed in this case is distinguishable from the similar rights reserved in the deeds at issue in *Pine Mountain Preserve, LLLP v. Commissioner*, 151 T.C. No. 14 (Dec. 27, 2018). These memoranda may not exceed 20 pages

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

Dated: Washington, D.C.  
February 27, 2019