

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRC

BLUE LAKE RANCHERIA ECONOMIC )  
DEVELOPMENT CORPORATION, )  
 )  
Petitioner(s), )  
 )  
v. ) Docket No. 16150-17 L.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER AND DECISION**

Pursuant to the determination of the Court as set forth in its Opinion filed March 6, 2019, (152 T.C. No. 5), and the parties' Joint Stipulation of Settled Issues, filed July 3, 2019, it is

ORDERED that petitioner's Motion for Reasonable Litigation or Administrative Costs, filed April 4, 2019, is granted in part and denied in part. It is further

ORDERED and DECIDED that the determinations as set forth in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 dated June 30, 2017, are not sustained. It is further

ORDERED and DECIDED that petitioner is entitled to reasonable litigation costs in the amount of \$483,331.93.

**(Signed) Joseph Robert Goeke**  
**Judge**

ENTERED: **JUL 05 2019**

**SERVED Jul 05 2019**