

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

WHITEHOUSE HOTEL LIMITED)
PARTNERSHIP; QHR HOLDINGS-NEW)
ORLEANS, LTD., TAX MATTERS PARTNER,)
)
Petitioner,)
)
v.) Docket No. 12104-03.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

For cause, it is

ORDERED: That the Court's Supplemental Opinion filed October 23, 2012 (139 T.C. No. 13), is hereby amended as follows:

On page 75, line 8, delete "exceeded the actual value by approximately 401%." and substitute in lieu thereof "was approximately 401% of the actual value."

On page 97, line 3, delete "more than 400%," and substitute in lieu thereof "an amount that was more than 400% of the correct value,".

On page 97, line 3, delete "made a gross valuation misstatement." and substitute in lieu thereof "made a gross valuation misstatement."²⁸

On page 97, at the bottom of the page, insert:

²⁸In Whitehouse I, 131 T.C. at 176, as reported supra p. 17, we stated our conclusion that "[t]he partnership overstated the value of the servitude on the 1997 Form 1065 by more than 400 percent". As reflected above, we should have concluded that the partnership overstated the value of the servitude on the Form 1065 by an amount that was more than 400% of the correct value. That change in wording would not have affected our conclusion that there was a gross valuation misstatement. See id. at 172.

**(Signed) James S. Halpern
Judge**

Dated: Washington, D.C.
October 31, 2012

SERVED Oct 31 2012