

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

TRILOGY, INC. & SUBSIDIARIES,)	
)	
Petitioners,)	CT
)	
v.)	Docket No. 12097-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

In this case not yet set for trial, respondent moved on March 20, 2018, to withdraw or modify three admissions (out of 112) that he had made two months earlier (ECF 15), after the Court had denied in part his request for an extension of time to respond to requested admissions (see ECF 14). By our order of March 23, 2018, we ordered petitioners to file a response to the motion no later than Friday, April 6, 2018, and we instructed: "If petitioners object, they shall explain how granting the motion would prejudice them and shall suggest whatever remedy the Court might grant that would help to cure that prejudice." Early on April 7, 2018, petitioners filed an opposition, in which the word "cure" does not occur. On April 10, 2018, respondent filed a reply.

Petitioners have not shown that any disadvantage (whether of expense, trouble, or otherwise) that they would now suffer from the allowing of respondent's motion is greater than the disadvantage that they would have suffered if respondent had denied the requested admissions in the first instance. It is

ORDERED that respondent's motion to be withdraw is granted and petitioners' objections are overruled, for the reasons stated in respondent's motion and reply. Respondent's responses to requested admissions Nos. 46, 57, and 69 are

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deemed withdrawn. No later than April 26, 2018, respondent shall file and serve responses to requested admissions Nos. 46, 57, and 69.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
April 12, 2018