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UNITED STATES TAX COURT

WILLIAM J. KARDASH, SR.,)		
TRANSFEEEE,)		
)		
Petitioner,)		
)		
v.)	Docket No.	12681-10
)		
COMMISSIONER OF INTERNAL REVENUE,)	Judge Goeke	
)		
Respondent.)		

DECISION

Pursuant to the Opinions of the Court filed March 18, 2015 and October 6, 2015, and the Court's Order dated March 3, 2016 and incorporating herein the facts recited in Petitioner's Computation as the findings of the Court, it is

ORDERED AND DECIDED: That there is a liability of \$3,562,490.00, plus interest under I.R.C. § 6601 due from the date of the Notice of Liability on March 3, 2010 to the date such liability is full paid, due from Petitioner as transferee of assets of Florida Engineered Construction Products Corporation and Subsidiaries, 6324 County Road 579, Tampa, Florida, Transferor, for the unpaid tax liabilities, penalties, and interest for the taxable years 2001 through 2007 of the Transferor;

That Petitioner is not liable for interest under Florida law prior to the date of the Notice of Liability on March 3, 2010.

**(Signed) Joseph Robert Goeke
Judge**

Entered: APR - 5 2016

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