

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CHRISTIAN EWOH, )  
 ) SD  
Petitioner, )  
 )  
v. ) Docket No. 2938-17  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent. )

**ORDER**

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Chief Special Trial Judge Lewis R. Carluzzo at Houston, Texas, on September 21, 2017, containing oral findings of fact and opinion, it is

ORDERED that respondent's motion to dismiss for lack of jurisdiction, filed May 12, 2017, is denied.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
October 23, 2017

**SERVED Oct 24 2017**