

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

ES NPA HOLDING, LLC, JOSEPH NPA	)	
INVESTMENT, LLC, TAX MATTERS	)	
PARTNER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 13471-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Upon due consideration of petitioner’s Motion for Summary Judgment, filed March 20, 2020, respondent’s objection thereto, filed May 7, 2020, respondent’s Motion for Partial Summary Judgment, filed May 7, 2020, petitioner’s objection thereto, filed June 1, 2020, and respondent’s reply to objection to motion for partial summary judgment, filed July 17, 2020, it is

ORDERED that this case is assigned to Judge Christian N. Weiler for disposition.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
 September 10, 2020

**SERVED Sep 10 2020**