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Examined and admitted to
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September 28, 2015

Hon. Michael B. Thornton, Chief Judge
United States Tax Court
400 Second Street, NW
Washington DC 20217

Re: Court Rules

Honorable Sir:

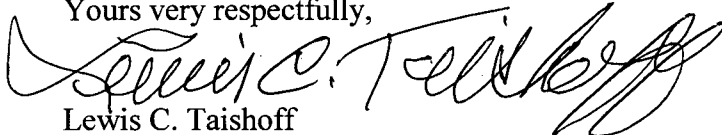
You request comments or proposals for changes to the Court Rules.

I suggest Rule 140(a) be amended as follows:

(a) "The petitioner, at the time of filing the petition, shall file a written request for place of trial showing the place at which the petitioner would prefer the trial to be held. Such request shall state a substantial relationship between the place of trial requested and one or more of the following: location of taxpayer, location of physical evidence, location of taxpayer's counsel, location of witnesses or similar matters. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available. The parties shall be notified of the place at which the trial will be held." (New matter underscored.

This suggestion mirrors that of Judge Gale in Frank Pierri & Neva Pierri, Docket No. 27981-13, filed 9/11/14.

Yours very respectfully,


Lewis C. Taishoff