In the United States Court of Federal Claims

No. 06-421 T
(Filed November 9, 2009)

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SEQUOIA CAPITAL INVESTMENTS, LLC *
by and through ROBERT S. GREISMAN LLC *
and ADRIANA M. GREISMAN *
on behalf of ZIP CAT INVESTMENTS, LLC *
Partners Other Than the Tax Matters Partner, *
Plaintiffs, *
*
v. *
*
THE UNITED STATES, *
Defendant. *

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ORDER

On September 24, 2009, plaintiffs filed a Motion to Dismiss with Prejudice [14] pursuant to Rule 41(a)(2) of the Rules of the United States Court of Federal Claims ("RCFC"). Defendant's Response to Plaintiff[s'] Motion to Dismiss and Statement to the Tax Matters Partner Pursuant to Rule 7(c) of the Rules of the Court of Federal Claims [16] ("Defendant's Response"), was filed on October 8, 2009.

The court construes these filings to include a joint request that the stay of these proceedings pending the outcome of *Jade Trading v. United States*, 03-2164 T and five other similar cases, ordered October 12, 2006, be lifted.

Title 26 U.S.C. § 6226(h), addresses the effect of a dismissal on the notice of final partnership administrative adjustment:

> If an action brought under this section is dismissed (other than under paragraph 4 of this subsection (b)), the decision of the court dismissing the action shall be considered as its decision that the notice of final partnership administrative adjustment is correct, and an appropriate order shall be entered in the records of the court.

Accordingly it is **ORDERED** that the parties confer and on or before **December 18, 2009,** file a Status Report as to when, absent any intervention, it is appropriate for the court to enter a Judgment of Dismissal. If the parties are unable to agree, separate Reports may be filed.

s/ James F. Merow
James F. Merow
Senior Judge