

STATE OF NEW YORK

TAX APPEALS TRIBUNAL

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In the Matter of the Petition :

of :

**GABRIEL S. AND FRANCES B. BAUM** :

for Redetermination of a Deficiency or for Refund :  
of New York State Personal Income Tax under :  
Article 22 of the Tax Law for the Year 2001. :

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ORDER

In the Matter of the Petition :

of :

**CHRISTIAN M. BOEGNER** :

**AND**

**JOANNA TOWNSHEND** :

for Redetermination of a Deficiency or for Refund :  
of New York State Personal income Tax under :  
Article 22 of the Tax Law for the Year 2001. :

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Jeffrey S. Reed, Esq. filed a motion dated May 23, 2008 before the Tax Appeals Tribunal for leave (A) to appear and file a brief amicus curiae on exception and (B) to be heard at oral argument as an amicus curiae (DTA No. 820837 and 820838). Petitioners appeared by Hodgson Russ, LLP (Christopher L. Doyle, Esq., of counsel). The Division of Taxation appeared by Daniel Smirlock, Esq. (Kevin R. Law, Esq., of counsel).

ORDERED that with respect to that part of the motion seeking to appear and file a brief as amicus curiae on exception hereby be and is granted; that the motion to the extent that it begs for leave to be heard as amicus curiae at oral argument is denied.

DATED: Troy, New York  
July 9, 2008

/s/ Charles H. Nesbitt  
Charles H. Nesbitt  
President

/s/ Carroll R. Jenkins  
Carroll R. Jenkins  
Commissioner

/s/ Robert J. McDermott  
Robert J. McDermott  
Commissioner