UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

TAX ANALYSTS,))
Plaintiff,)
v.) Civil Action No. 05-0934 (ESH)
INTERNAL REVENUE SERVICE,)
Defendant.)))

ORDER

For the reasons stated in the accompanying Memorandum Opinion, it is hereby

ORDERED that plaintiff's Cross Motion for Summary Judgment [No. 18] is **DENIED** with respect to its FOIA claims, but it is **GRANTED** with respect to its 26 U.S.C. § 6110 request; and it is accordingly

ORDERED that all written advice withheld on the grounds that it was rendered in less than two hours, including all "background memoranda," be made available for public inspection in accordance with the procedures of 26 U.S.C. § 6110; and it is

ORDERED that defendant's Motion for Summary Judgment [Nos. 9 and 10] is **GRANTED** with respect to plaintiff's FOIA claims, but it is **DENIED** with respect to plaintiff's § 6110 claim.

ELLEN SEGAL HUVELLE United States District Judge

Date: February 27, 2006