

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION**

KEARNEY PARTNERS FUND, LLC,
by and through
LINCOLN PARTNERS FUND, LLC,
Tax Matters Partner,
Plaintiff,

VS.

Civil Action No. 2:10-cv-153-CEH-SPC
(and four consolidated cases)

THE UNITED STATES OF AMERICA, by and
through its agent, the INTERNAL REVENUE
SERVICE

Defendant.

ORDER

This matter comes before the Court on the Defendant United States of America's Motion for a Protective Order (Doc. #60) filed on August 18, 2011. The Plaintiffs scheduled the Defendants Rule 30(b)(6) deposition for August 31, 2011. In their subpoena, the Plaintiffs requested that the Defendant's Representative be prepared to answer questions regarding "IRS Announcement 2002-2, 2002-2, IRB 304 (the Announcement)." The Plaintiffs state the USA's representative should be able to testify to the meaning of certain terms and conditions in the Announcement, as well as provide testimony relating to: "(i) the preparation of the Announcement; (ii) the qualifications required to satisfy the Announcement; (iii) the IRS's processing of the disclosure under this Announcement by

Pat Sarma; and (iv) the number of timely disclosures received by the IRS and the number of denials by IRS of the relief granted under the Announcement.” (Doc. # 60, Ex. A, p.4 § II).

The Defendant moves for a protective order preventing the Plaintiffs from inquiring into Announcement 2002-2 arguing that the Court does not have jurisdiction over the issues involved in Announcement 2002-2. The Court requests an expedited response from the Plaintiffs in reply to the Defendants Motion for a Protective Order .

Accordingly, it is now

ORDERED:

The Plaintiffs shall file an **EXPEDITED RESPONSE** to the Defendant’s Motion on or before **Wednesday, August 24, 2011**. Failure to file a response on or before August 24, 2011, will result in the Court ruling on the Motion without benefit of Plaintiff’s Response.

DONE AND ORDERED at Fort Myers, Florida, this 19th day of August, 2011.


SHERI POLSTER CHAPPELL
UNITED STATES MAGISTRATE JUDGE

Copies: All Parties of Record