

3. It is hereby **ORDERED** that the Plaintiff's Motion for Partial Summary Judgment (Doc. No. 18) is **GRANTED**.
4. It is hereby **ORDERED** that the Defendants' Motion to Exclude the Testimony of the Plaintiff's Expert Witness (Doc. No. 17) is **DISMISSED** without prejudice.

/s/George Z. Singal_____

U.S. District Judge

Dated this 3rd day of November, 2011.

Plaintiff

USA

represented by **EDWARD J. MURPHY**
U.S. DEPARTMENT OF JUSTICE-
TAX DIVISION
P.O. BOX 55- BEN FRANKLIN
STATION
WASHINGTON, DC 200044
202-307-6064
Email: edward.j.murphy@usdoj.gov
ATTORNEY TO BE NOTICED

V.

Defendant

STEVEN C JORDAN
*individually and as Trustee of both
the Linekin Bay Trust and the North
Woods Realty Trust*

represented by **JEFFREY T. EDWARDS**
PRETI, FLAHERTY, BELIVEAU,
PACHIOS & HALEY, LLP
PO BOX 9546
PORTLAND, ME 04112-9546
791-3000
Email: jedwards@preti.com
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

W. PAUL NEEDHAM
NEEDHAM & JOHNSON
10 LIBERTY SQUARE
BOSTON, MA 02109
617-482-0500
Email:
needhamandjohnson@nandjlaw.com
PRO HAC VICE
ATTORNEY TO BE NOTICED

Defendant

SCOTT S GERSTMAR
individually and as the Trustee of the
TEMS Haven Trust

represented by **JEFFREY T. EDWARDS**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

W. PAUL NEEDHAM
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Defendant

STATE OF MAINE

represented by **PAMELA W. WAITE**
OFFICE OF THE ATTORNEY
GENERAL
STATE HOUSE STATION 6
AUGUSTA, ME 04333-0006
626-8800
Email: pam.waite@maine.gov
ATTORNEY TO BE NOTICED

Defendant

**BOOTHBAY HARBOR, TOWN
OF**

represented by **JOHN M.R. PATERSON**
BERNSTEIN, SHUR
100 MIDDLE STREET
P.O. BOX 9729
PORTLAND, ME 04104-5029
207-774-1200
Email: jpaterson@bernsteinshur.com
ATTORNEY TO BE NOTICED