

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Administrative Proceedings Rulings
Release No. 6934 / April 8, 2025

Administrative Proceeding
File No. 3-20828

In the Matter of
Gregory Lemelson¹

Notice of Hearing Location

The hearing in this matter is scheduled to begin on July 7, 2025, at 10:00 a.m.² The location of the hearing will be the

United States Tax Court
McCormack Post Office & Courthouse
5 Post Office Square
Boston, Massachusetts 02109
Courtroom 5, Floor 12

There is no computer or telephone equipment in the Tax Court. The parties are responsible for bringing any information technology equipment needed for the hearing. If equipment needs to be set up in advance, please notify my office no later than June 20, 2025.

/s/ Jason S. Patil
Administrative Law Judge

¹ Respondent goes by his ecclesiastical name, Father Emmanuel Lemelson.

² Judge Patil intends to open the courtroom at 9:00 a.m.