

UNITED STATES TAX COURT
WASHINGTON, DC 20217

BASSETT H. & MARCELA M. BROWN,)	
)	
)	
)	
Petitioners,)	
)	Docket No. 28934-10.
v.)	
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER TO SHOW CAUSE UNDER RULE 91 (F)

Respondent on December 8, 2011, filed a motion for an order to show cause as provided in Rule 91(f) of the Court's Rules of Practice and Procedure, and pursuant to the provisions of that Rule, it is

ORDERED that respondent's motion is granted and it is further

ORDERED that petitioners shall, on or before January 5, 2012, file a response in compliance with the provisions of Rule 91(f)(2), with proof of service of a copy thereof on opposing counsel, showing why the matters set forth in respondent's motion papers should not be deemed admitted for purposes of the pending case. If no response is filed within the period specified above with respect to any matter or portion thereof, or if the response is evasive or not fairly directed to the proposed stipulation or portion thereof, that matter or portion thereof will be deemed stipulated for purposes of the pending case, and an order will be entered accordingly, pursuant to Rule 91(f)(3).

(Signed) James S. Halpern
Judge

Dated: Washington, D.C.
December 14, 2011

SERVED Dec 15 2011