

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ESTATE OF FRANK SAN PEDRO,	)	
DECEASED; ALBERTO E. SAN PEDRO,	)	
PERSONAL REPRESENTATIVE; AND	)	
DULCE SAN PEDRO,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 11905-09.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is scheduled to be tried at the Court’s session in Miami beginning November 18, 2013--i.e., in less than 3 months. The record shows that Frank San Pedro died in July 2009 (several months after the petition was filed) and that Dulce San Pedro’s health has seriously deteriorated. While such circumstances are sometimes a reason to continue a case, a continuance should be granted only if the passage of time will better enable the parties to try the case. In a circumstance like this, a continuance may have the disadvantage of making it only more difficult to locate witnesses and documents relevant to the case. The parties should therefore be aware that the Court will not reflexively grant any further continuance. It is

ORDERED that, no later than September 20, 2013, the parties shall file a joint status report.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
August 28, 2013

**SERVED Aug 28 2013**