

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRB

GEORGE H. PATTON & FELOMINA F. )  
PATTON, )  
 )  
Petitioner(s), )  
 )  
v. ) Docket No. 16365-12 L.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER**

On December 17, 2013, petitioners filed a Letter dated December 16, 2013. In that letter petitioners state that “Respondent is in default” because respondent did not offer petitioners a supplemental CDP hearing within the time stated in the Court’s Order dated July 1, 2013.

In view of the foregoing, it is

ORDERED that petitioners’ Letter dated December 16, 2013, is recharacterized as petitioners’ Motion for Default and Dismissal. It is further

ORDERED that, on or before February 14, 2014, respondent shall file a Response to petitioners’ Motion for Default and Dismissal.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
January 24, 2014

**SERVED Jan 24 2014**