

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CLC

LOYS VALLEE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 13513-16W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On July 18, 2017, petitioner filed a motion to compel production of documents. We will order respondent to file a response and petitioner to file a reply. In preparing that response and reply, the parties may wish to reflect on our non-precedential orders addressing motions to compel in another whistleblower case--Insinga v. Commissioner, No. 9011-13W (July 27, 2016 (Doc. 109), and January 27, 2017 (Doc. 161)). These orders are not precedential, see Rule 50(f); we do not expect the parties to cite them, distinguish them, or rely on them; and we have not considered petitioner’s instant motion sufficiently to conclude that they actually involve the same questions. However, the orders may be helpful to the parties in showing the undersigned judge’s thinking about this area. The parties are invited to correct that thinking where they think it may be in error. It is

ORDERED that, no later than August 11, 2017, respondent shall file a response to petitioner’s motion to compel; and no later than September 1, 2017, petitioner shall file a reply to that response.

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

Dated: Washington, D.C.  
July 20, 2017

**SERVED Jul 21 2017**