

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

THOMAS E. WATTS & MARY E. WATTS, ET )		
AL., )	)	
	)	
Petitioners, )	)	
	)	
v. )	)	Docket No. 18882-13, 19973-13.
	)	
COMMISSIONER OF INTERNAL REVENUE, )	)	
	)	
Respondent )	)	

**ORDER**

For cause, it is

ORDERED that these cases are assigned to Judge Nega for further proceedings consistent with the mandate of the U.S. Court of Appeals for the Eleventh Circuit.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
 March 11, 2019

**SERVED Mar 12 2019**