

UNITED STATES TAX COURT

JMP

WASHINGTON, DC 20217

ENTERPRISE WATER WORKS, INC., )

Petitioner )

v. )

Docket No. 20441-12L.

COMMISSIONER OF INTERNAL REVENUE, )

Respondent )

**ORDER**

The petition in this case was filed on August 14, 2012. An examination of that petition discloses that petition was not properly executed by or on behalf of petitioner, as required by the Tax Court Rules of Practice and Procedure. That petition was signed for petitioner by Tom B. King, "CPA - POA". The Tax Court does not recognize powers of attorney. The Court's records further reflect that Mr. King is not admitted to practice before the Tax Court.

The foregoing considered and for cause, it is

ORDERED that, on or before October 4, 2012, petitioner shall file an amendment to petition, duly signed and bearing the original signature of its president or another officer authorized to institute this litigation on its behalf, ratifying and affirming the filing of the petition on its behalf. It is further

ORDERED that the Clerk of the Court shall attach to the copy of this Order served on petitioner, a form that may be used to ratify the petition. If, by October 4, 2012, no amendment to petition is received, the Court, on its own motion, may dismiss this case or take other action which it deems appropriate.

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

Dated: Washington, D.C.  
September 13, 2012

**SERVED SEP 14 2012**