UNITED STATES TAX COURT WASHINGTON, DC 20217

JO DELIA HOVIND,)
Petitioner,)
V.) Docket No. 1362-10.
COMMISSIONER OF INTERNAL REVENUE,)
Respondent)
KENT HOVIND,)
Petitioner,)
V.) Docket No. 4245-10
COMMISSIONER OF INTERNAL REVENUE,))
Respondent)

ORDER

On December 16, 2010, the Court issused an Order directing the parties in these cases to, on or before January 6, 2011, show cause in writing why Mobile, Alabama should not be designated as the place of trial for these cases and why these cases should not be consolidatied for trial, briefing, and opinion, and calendared for trial at the Court's April 26, 2011, Mobile, Alabama trial session. On January 5, 2011, petitioner at docket No. 1362-10 filed a Response to the Court's Order to Show Cause. On January 5, 2011, respondent filed a Response to the Court's Order to Show Cause. Petitioner at docket No. 4245-10 failed to comply with the Court's Order. Premises considered, it is

ORDERED that the Court's Order to Show Cause, dated December 16, 2010, is hereby discharged.

(Signed) John O. Colvin Chief Judge

Dated: Washington, D.C. February 2, 2011