



AUG 03 2012
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UNITED STATES TAX COURT

AUG 03 2012

ESTATE OF GREGORY T. MOUNT,)	
DECEASED, ALLISON H. COOK,)	
EXECUTOR, AND ALLISON H. COOK,)	
)	
)	Petitioners,
)	Docket No. 17390-09
)	
)	v.
)	Judge Halpern
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	ELECTRONICALLY FILED
Respondent.)	

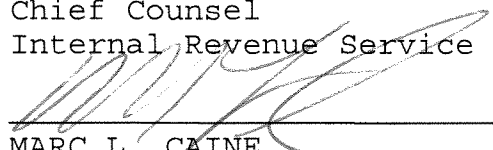
**RESPONDENT'S RESPONSE TO PETITIONERS'
MOTION FOR PARTIAL SUMMARY JUDGMENT AS TO THE APPLICABILITY OF
THE LOCAL LAW EXCEPTION TO TREAS. REG. § 1.170A-14(g)(6)(ii) FOR
EASEMENT DONATIONS IN NEW YORK STATE**

Pursuant to the Court's order dated July 10, 2012, and in response to petitioner's motion for partial summary judgment, respondent respectfully states as follows:

1. Respondent does not contend that petitioners' conservation deed and the annexed lender agreement failed the requirements of Treasury Regulation § 1.170A-14(g)(6).

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: AUG 03 2012

By: 
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