

DISTRICT COUNSEL
Internal Revenue Service
North Atlantic Region

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CC:NA:MAN:TL
MTStabile

APR - 3 1992.

G. Warfield Hobbs
Managing Partner
Ammonite Resources
181 Mariomi Road
New Canaan, Connecticut 06840

In re: Scarsdale Oil Associates 1983A, Bernard J. Pitkoff,
Tax Matters Partner v. Commissioner
Docket No. 13750-89

Dear Mr. Hobbs:


Enclosed is a copy of the Tax Court's opinion in the above case in which you served as an expert witness for the government. The Court decided the case in the government's favor and rendered an extremely favorable opinion. In reading the opinion, you will note that the Tax Court has adopted much of your trial testimony in its opinion.

As you will recall, the case involved the highly technical and complex area of oil and gas exploration. Your unique ability to explain the subject matter to lay persons in an understandable fashion allowed our trial team to properly present the case to the Court. In addition, your expert report was highly professional and your trial testimony was well presented and credible, as evidenced by the Court's reliance thereupon.

We sincerely thank you and the members of your staff for all the hard work and assistance you provided our trial team before, during and after the conclusion of the trial. Surely, such a favorable Tax Court Opinion could not have been obtained without the expertise which you provided.

JOSEPH F. MASELLI
District Counsel

By:


ROBERT B. MARINO
Assistant District Counsel

Enclosures:
As stated