



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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The Honorable Ginny Brown-Waite
Member, U.S. House of Representatives
15000 Citrus Country Drive, Unit 100
Dade City, FL 33523

Attention:

Dear Congresswoman Brown-Waite:

I am responding on [redacted] to your inquiry, dated June 4, 2008, on behalf of your constituent, [redacted]. It appears that [redacted] is dissatisfied with the actions of an attorney involved in an attempted exchange of properties that was intended to qualify as a like-kind exchange under section 1031 of the Internal Revenue Code.

However, the issue raised seems to be one of attorney negligence rather than the application of the federal income tax law to the exchange. Therefore, it would not be appropriate for us to comment on this matter.

If you have any questions please contact me or [redacted] at ([redacted])

Sincerely,

Michael J. Montemurro
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)