

(Filed: December 2, 1999)

EXXON CORPORATION  
AND SUBSIDIARIES,

v.

THE UNITED STATES,  
Defendant.

- ) Tax refund case; I.R.C. §§ 611, 613, 613A;
- ) percentage depletion; "gross income from the property"; Treas. Reg. § 1.613- Plaintiff,
- ) 3(a); "representative market or field price";
- ) operative definition of "wellhead sale";
- ) qualification of contracts for the sale of natural gas as "fixed contracts" within the meaning of I.R.C. § 613A(b)(1)(B) and
- ) Treas. Reg. § 1.613A-7; doctrine of collateral estoppel.
- )

Robert L. Moore, II, Washington, D. C., attorney of record for plaintiff.

George L. Squires, Washington, D. C., with whom was Assistant Attorney General Loretta C. Argrett, for defendant.

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**OPINION**

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REGINALD W. GIBSON, Senior Judge:

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