UNITED STATES TAX COURT

VIDYA V. URTEKAR,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 16248-06"L"
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED:

That the determinations set forth in the Notice of Determination Concerning Collection Action under Section 6320 and/or 6330 issued to petitioner on July 28, 2006, for petitioner's income tax liabilities for taxable years 2000, 2001, 2002 and 2003, and upon which this case is based, are not sustained.

(Signed) David Laro

Judge.

Entered: OCT - 9 2007

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision.

It is further stipulated that the above-referenced tax liabilities will be abated without prejudice to respondent's right to reassess the tax liabilities for taxable years 2000, 2001, 2002 and 2003 pursuant to the