

INTERNAL REVENUE SERVICE

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[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]

This letter responds to your inquiry dated May 10, 2000, concerning a letter ruling request sent to you and under separate cover sent to the Internal Revenue Service by [REDACTED]. [REDACTED] is the authorized representative of [REDACTED]. In this letter ruling request, [REDACTED] asks that the IRS postpone the effective date of a letter ruling revocation addressed to [REDACTED].

We are currently considering this letter ruling request in a manner consistent with Rev. Proc. 2000-1, 2000-1 I.R.B. 4. Rev. Proc. 2000-1 describes the IRS' administrative procedures for issuing a letter ruling. We have enclosed a copy of Rev. Proc. 2000-1 for your convenience.

I hope this information is helpful to you in responding to [REDACTED]. If you have any questions, please contact [REDACTED].

Sincerely,

Paul F. Kugler
Assistant Chief Counsel
(Passthroughs and Special Industries)