

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

[REDACTED]

Person to Contact:

Telephone Number:

Refer Reply To:

CC:DOM:P&SI:1-COR-107728-00

Date:

June 27, 2000

Number: **INFO 2000-0146**

Release Date: 9/30/2000

UIL 1362.00-00

Legend:

X =

[REDACTED]

D1 =

[REDACTED]

[REDACTED]

This letter responds to correspondence dated March 14, 2000, submitted on behalf of X, requesting that we reinstate X's S corporation election.

We telephoned your authorized representative and learned that X had already received relief. We confirmed with our service center that our records reflect an entity classification and filing requirement as a S corporation effective D1.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

If you have any additional questions, please contact our office at (202) 622-3050.

Sincerely,

/S/Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Office of the Assistant Chief Counsel

(Passthroughs and Special Industries)

cc:

[REDACTED]