

**Internal Revenue Service**

Department of the Treasury

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Washington, DC 20224

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Release Date: 9/30/2000

Person to Contact:

Telephone Number:

Refer Reply To:

CC:PSI:BO1-COR-109885-00

Date:

July 19, 2000

[REDACTED]

[REDACTED]:

This responds to your March 29, 2000, letter concerning your company's entity classification election. Shannon Cohen of this office left several messages for you regarding this matter, but never received a return telephone call.

We contacted the Philadelphia Service Center regarding this matter. They have adjusted their records to reflect that your company is classified as a partnership for federal tax purposes as of the effective date you requested.

If you have any further questions, please contact Shannon Cohen of this office at (202) 622-3050. The IRS correspondence and Form 8832 are returned herewith.

Sincerely,

**/s/Dianna K. Miosi**

Dianna K. Miosi

Chief, Branch 1

Associate Chief Counsel

(Passthroughs and Special Industries)

Enclosure: IRS Letter and Form 8832