

**INTERNAL REVENUE SERVICE**



CC:PSI:1-COR-131328-00

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We are responding to correspondence requesting to reinstate your S corporation election. The information submitted explains that you have operated and filed returns as an S corporation since acceptance and have never requested to terminate your S corporation status. However, the Internal Revenue Service sent a termination notice to you in November 2000.

It appears the termination notice was sent in error. We have asked the Cincinnati Service Center to update your account to reflect S corporation status. If you fail to receive a letter confirming this action within 60 days from the date of this letter, you may call the Cincinnati Taxpayer Advocate at (513) 263-3260 for further assistance.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,  
/s/ Dianna K. Miosi

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)