

**INTERNAL REVENUE SERVICE**

Number: **INFO 2002-0058**

Release Date: 6/28/2002

UILC 1362.00-00



CC:PSI:1-GENIN-110759-02

March 18, 2002

██████████:

In response to your letter dated December 28, 2001, and pursuant to our conversation by telephone on March 14, 2002, we have informed you that, ██████████ ██████████ ██████████ may request late S election relief in order to establish January 1, 2001 as the effective date directly with the appropriate service center under Rev. Proc. 98-55, as long as the request is made on or before March 15, 2002. We hope that the information proves helpful. Therefore, we are closing our file.

Sincerely yours,

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