

Internal Revenue Service

Number: **INFO 2003-0250**

Release Date: 12/31/2003

Index Number: 1362.02-01

Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-148242-03

Date:

Nov 17 2003

Re: [REDACTED]

Dear [REDACTED],

This letter is in response to your letter dated March 18, 2003, regarding the appropriate entity classification of the above named taxpayer. The S election has been revoked effective January 1, 2003. If you have any further questions regarding this taxpayer, please contact [REDACTED]

Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI

Chief, Branch 1

Associate Chief Counsel

(Passthroughs and Special Industries)