

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:PSI:1-GENIN-148288-03

Date:

Sept 24 2003

Taxpayer =

Dear :

The purpose of this letter is to confirm that Taxpayer's Subchapter S election is effective April 1, 1998.

If you should have any questions, please contact

Sincerely yours,

/s/ Dianna K. Miosi

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