

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-150273-03

Date:

Oct 27 2003

Taxpayer = [REDACTED].

Dear [REDACTED]:

We are responding to a letter on behalf of the Taxpayer, dated March 25, 2003, requesting a late S election effective October 23, 2000.

According to the records at the Service Center, the Taxpayer has an S election effective October 23, 2000, as requested.

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)