

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-160137-03

Date:

Nov 4 2003

Taxpayer = 

Dear Mr. Fulton:

We are responding to a letter on behalf of the Taxpayer, dated August 1, 2003, requesting a late S election effective June 1, 2001.

According to the records at the Service Center, the Taxpayer has an S election effective June 1, 2001, 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)