

Internal Revenue Service

Number: **INFO 2004-0009**

Release Date: 3/31/04

Index Number: 61.09-18

Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:ITA:B03 – GENIN-163331-03

Date:

December 09, 2003

[REDACTED]

Dear [REDACTED]:

This refers to the letter dated January 11, 2002, that we issued to [REDACTED] [REDACTED] requested the advice contained in the letter on behalf of your office. That letter was published as a general information letter (GENIN-156710-01). Upon further consideration, we revoke that letter.

Sincerely,

Robert A. Berkovsky
Chief, Branch 4
Associate Chief Counsel
(Income Tax & Accounting)