

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-168715-03

Date:

Feb 6 2004

Re:

Dear [REDACTED]:

We are answering correspondence, submitted by you, requesting late S corporation election relief as well as relief to file a late entity classification election for the above named taxpayer. We spoke with the Cincinnati Service Center Entity Classification Department and were informed that Taxpayer is already classified as an S corporation, effective March 31, 1999. As such, we are closing this matter since you are no longer in need of relief to file a late election to be treated as an S corporation.

Please keep this letter with your tax records. 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)