

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B01

GENIN-144135-04

Date:

November 22, 2004

Taxpayer = [REDACTED]

Dear _____ :

This responds to your letter dated July 14, 2004 in which it was requested that the Internal Revenue Service recognize Taxpayer's election to be an S corporation effective as of the 2001 tax year. After review of Taxpayer's request, it has been determined that Taxpayer's election will be recognized for the 2001 tax year.

We hope that this information is helpful to you. If you have additional questions, please contact _____ at _____ (not a toll-free call).

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Office of the Associate Chief Counsel

(Passthroughs and Special Industries)