

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

[Third Party Communication:

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Person To Contact:

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PLR-113868-05

Date:

September 20, 2005

LEGEND

Taxpayer =

Branch A =

Branch B =

Branch C =

Branch D =

Branch E =

Branch F =

Tax Year =

One

Tax Year =

Two

Dear :

This replies to your representative's letter dated November 4, 2004, regarding PLR 200501005 (PLR-119527-03) ("PLR") released on January 7, 2005. In that PLR, Taxpayer was granted an extension of time under Treas. Reg. §301.9100-3 to file the statements described in §1.1503-2A and §1.1503-2 with respect to the entities and tax years listed on Schedule A attached to the PLR.

Taxpayer now represents that during its preparation of the statements indicated in Schedule A of the PLR it discovered that Schedule A inadvertently did not include relief to file certifications under Treas. Reg. §1.1503-2A(d)(3) for six of the entities included in the original request for losses incurred in Tax Years One and Two. A further review of the matter disclosed that certifications were not made for the six branches and their respective tax years as set forth below. Therefore, Taxpayer is requesting relief under §301.9100-3 to file these certifications as a supplement to the PLR.

ADDITONS TO SCHEDULE A OF THE PLR

Branch A	Tax Year One and Tax Year Two
Branch B	Tax Year One and Tax Year Two
Branch C	Tax Year Two
Branch D	Tax Year Two
Branch E	Tax Year One
Branch F	Tax Year One

Based on the facts and representations submitted, Taxpayer is granted an extension of time under Treas. Reg. §301.9100-3 of 60 days from the date of this supplemental ruling letter to the PLR to file the certifications described in §1.1503-2A(d)(3) with respect to the branches and tax years indicated in the above schedule.

The granting of an extension of time is not a determination that Taxpayer is otherwise eligible to file the certifications. Treas. Reg. §301.9100-1(a). A copy of this ruling letter should be associated with the certifications.

This ruling is directed only to Taxpayer, who requested it. I.R.C. § 6110(k)(3) provides that it may not be used or cited as precedent.

No ruling has been requested, and none is expressed, as to the application of any other section of the Code or regulations to the facts presented.

Pursuant to a power of attorney on file in this office, a copy of this ruling letter is being furnished to your authorized representative.

Sincerely,

Associate Chief Counsel (International)

By: /s/ Richard L. Chewning

Richard L. Chewning

Senior Counsel

Office of Associate Chief Counsel (International)

Enclosure:

Copy for 6110 purposes