



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

January 18, 2007

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The Honorable Dave Camp
U. S. House of Representatives
Washington, DC 20510

Dear Mr. Camp:

I am responding to your letter of December 20, 2006, to the Commissioner of Internal Revenue and to the Chief Counsel, Internal Revenue Service, on behalf of . You asked for expeditious handling of a private letter ruling request.

Because you did not include a written disclosure authorization from either corporation, I can neither confirm nor deny that a private letter ruling request is pending. However, I appreciate your comments and assure you we carefully and expeditiously consider all private letter ruling applications in the order in which we receive them.

Thank you for your interest and your comments. I am also writing to Congressman Sander Levin. If you have any questions, please contact me at () or

at () .

Sincerely,

William P. O'Shea
Associate Chief Counsel
(Passthroughs and Special Industries)



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