

ID: CCA_2008101410580453

Number: **200851058**

Office:

Release Date: 12/19/2008

UILC: 512.09-03

From:

Sent: Tuesday, October 14, 2008 10:58:06 AM

To:

Cc:

Subject: RE: 501(c)(7) question

You should follow the Tax Court Memorandum opinion on this issue which means they can allocate readership expenses towards computing their unrelated business taxable income.