

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **INFO 2009-0215**

Release Date: 12/31/2009

UIL: 9999.98-00

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PSI:B01
PLR-104179-08

Date:
August 24, 2009

Re:
SSN:

Dear :

This letter is in response to a letter dated January 16, 2008, and subsequent correspondence, submitted on behalf of the above taxpayer by his authorized representative, requesting a ruling under § 469 of the Internal Revenue Code.

On July 23, 2009, an attorney from this office informed your authorized representative that the issues in the requested ruling cannot be addressed because the issue involved cannot be readily resolved before a regulation or other published guidance is issued. Therefore, under § 6.09 of Rev. Proc. 2009-1, 2009-1 I.R.B. 1, 15, the Service will not be issuing a letter to you with respect to the issues presented in the PLR request. See § 7.07 of Rev. Proc. 2009-1, 2009-1 I.R.B. 1, 28.

Pursuant to section 7.07(3) of Rev. Proc. 2009-1, 2009-1 I.R.B. 1, 28, the \$10,000 user fee will be refunded.

Pursuant to the power of attorney on file with this office, a copy of this letter is being sent to the taxpayer's authorized representative.

Sincerely,

Dianna K. Miosi
Chief, Branch 1
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)

cc: