

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PSI:B03
PLR-128752-09

Date:
June 30, 2009

LEGEND

Company =

Trust2 =

Date5 =

Dear :

This letter corrects an obvious error contained in a ruling letter (PLR-135409-08) issued by this office to Company on February 13, 2009. The ruling letter was disclosed to the public under § 6110 of the Internal Revenue Code (Code) as PLR 200921008.

The error appears on page six of the letter, in the second full paragraph under the Conclusion heading. The last sentence of that paragraph should read:

“Trust2 will be treated as a QSST from Date5 and thereafter, provided beneficiary of Trust2 files a QSST election for Trust2 with the appropriate service center, effective Date5, within 60 days of the date of this letter.”

The rulings issued in the original letter remain in full force and effect. A copy of this letter should be attached to our previous letter ruling.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely,

/s/

Christine Ellison
Chief, Branch 3
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)

Enclosures (2)

A copy of this letter
A copy for § 6110 purposes