

**Internal Revenue Service**

Number: **INFO 2010-0047**  
Release Date: 3/26/2010

Department of the Treasury  
Washington, DC 20224

Person To Contact: \_\_\_\_\_, ID No.

Telephone Number: \_\_\_\_\_

Refer Reply To:  
CC:PSI:B01  
PLR-142426-09  
Date:  
October 20, 2009

UIL: 7701.00-00

Re:

Dear \_\_\_\_\_ :

This letter is in response to a letter dated August 28, 2009, and subsequent correspondence, requesting a ruling under § 301.9100 of the Procedure and Administration Regulations.

On October 20, 2009, the taxpayer's authorized representative informed a representative of this office that the taxpayer had decided to withdraw its ruling request. Accordingly, we have ceased consideration of the ruling request and are closing our file on this matter. 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, the 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,

*David R. Haglund*

David R. Haglund  
Acting Chief, Branch 1  
Office of the Associate Chief Counsel  
(Passthroughs & Special Industries)

cc: