

Internal Revenue Service

Number: **INFO 2010-0154**

Release Date: 6/25/2010

Index Number: 754.02-00, 9100.15-00

Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PSI:B1
PLR-126588-09

Date:
November 23, 2009

Dear _____,

This letter responds to your letter, dated May 21, 2009, requesting a ruling under section 301.9100 of the Treasury Regulations.

As discussed in our telephone call of November 12, 2009, your submission falls within the provisions of Revenue Procedure 2009-41, 2009-39 I.R.B. 439, published by the Internal Revenue Service. Since you agree that your submission complies with the revenue procedures published, this submission is not eligible for a ruling. Under section 15.10 of Rev. Proc. 2009-1, the user fee will be refunded.

Sincerely,

David R. Haglund

David R. Haglund
Acting Branch Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosures
Copy of this letter

cc: