



**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224**

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Number: **201006032**  
Release Date: **2/12/2010**  
  
Date: **11/25/2009**

Contact Person:  
  
Identification Number:  
  
Telephone Number:  
  
Employer Identification Number:

UIL: 501.03-02

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

The purpose of this letter is to inform you that private letter ruling 200709065, issued to you on September 15, 2006, is hereby revoked effective as of the date of this letter.

This ruling will be made available for public inspection under section 6110 of the Code after certain deletions of identifying information are made. For details, see enclosed Notice 437, Notice of Intention to Disclose. A copy of this ruling with deletions that we intend to make available for public inspection is attached to Notice 437. If you disagree with our proposed deletions, you should follow the instructions in Notice 437.

In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

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

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Theodore Lieber  
Acting Manager, Exempt Organizations  
Technical Group 3

Enclosure  
Notice 437