

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **2011-0097**
Release Date: 12/30/2011

Person To Contact:
, ID No.
Telephone Number:

Refer Reply To:
CC:PSI:B01
GENIN-143155-11
Date:
October 25, 2011

UIL: 9999.98-00

Re:
EIN:

Dear :

This letter is in response to a letter dated September 28, 2011, submitted on behalf of the above taxpayer by its authorized representative, requesting a ruling to revoke the taxpayer's S corporation election.

On October 25, 2011, 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. 2011-1, 2011-1 I.R.B. 1, 29.

Pursuant to section 7.07(3) of Rev. Proc. 2011-1, 2011-1 I.R.B. 1, 30, 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 representatives.

Sincerely,

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

cc: