

ID: CCA\_2012022916292432

Number: **201214026**

Office:

Release Date: 4/6/2012

UILC: 3121.04-01

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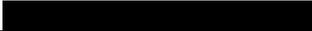
**From:**

**Sent:** Wednesday, February 29, 2012 4:29:32 PM

**To:**

**Cc:**

**Subject:** RE: Private/Public Schools

Without knowing all of the facts, I agree that these determinations sound right. 



Also, there are a couple of PLRs issued by EP that I've come across in the past where the Service held that participation in the governmental plan by charter school employees did not jeopardize the status of the plan as a governmental plan (although the facts in those rulings may be very different than the facts you are describing, and there were local laws deeming the charter school employees to be employees of the public school only for purposes of participation in the plan) - see PLR 200017053, and PLR 9813019.