



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

OFFICE OF THE CHIEF COUNSEL

February 26, 2014

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CC:ITA:B04
CONEX-103758-14

UIL: 1001.00-00, 61.22-00

Dear _____ :

I am responding to your letter dated January 6, 2014, to Commissioner Koskinen expressing concern about Information Letter 2013-0036 (September 19, 2013). Earlier this month, we informed you in a telephone conversation that we are reviewing that information letter. We are continuing our review of that letter and hope to complete that review in the near future.

We thank you for your continued interest in this matter. If you have further questions concerning this matter, please call me at or _____ at

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)