

Internal Revenue Service

199935066
Department of the Treasury

Index Number: 1362.02-03
368.04-00

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:DOM:P&SI:3 PLR-103578-99

Date:

JUN - 2 1999

Company:

Subsidiary A:

Subsidiary B:

Subsidiary C:

Dear

This letter responds to a letter dated December 2, 1998, as well as subsequent correspondence, submitted on behalf of Company and Subsidiaries A, B, and C by your authorized representative, requesting various rulings relating to a proposed corporate reorganization and the subsequent election by Subsidiaries A, B, and C to be S corporations. As your authorized representative was advised, the Service declines under § 4.02(1) of Rev. Proc. 99-3, 1999-1 I.R.B. 103, 111, to rule on the plan of reorganization.

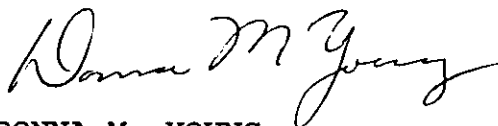
In accordance with § 15.10(2)(e) of Rev. Proc. 99-1, 1999-1 I.R.B. 6, 56, we have submitted a request for the refund of Subsidiary A's user fee of \$150.

342

PLR-103578-99

In accordance with the power of attorney on file with this office, we are sending a copy of this letter to your authorized representative.

Sincerely,

A handwritten signature in cursive script that reads "Donna M. Young". The signature is written in dark ink and is positioned above the typed name.

DONNA M. YOUNG
Senior Technician Reviewer,
Branch 3
Office of the Assistant
Chief Counsel
(Passthroughs and
Special Industries)