

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:FS:GCDAL:DMPalmer
TL-N-1151-08

date: SEP 8 2008

to: Vicki Hansen
Acting Director, Exempt Organization Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: Notice of Adverse Determination for [REDACTED]
**TWO YEAR STATUTORY PERIOD FOR A FINAL DETERMINATION EXPIRES:
SEPTEMBER 13, 2008**

My staff and I have reviewed the proposed Final Adverse Determination Letter for [REDACTED]. I have concluded that the Final Adverse Determination Letter meets all of the legal requirements of section 7611. Moreover, I concur with Area counsel that issuance of the Final Adverse Determination Letter is appropriate. I have also determined that all the procedures of section 7611 were followed in the inquiry and examination of [REDACTED]. If you have any questions about this matter, do not hesitate to contact me.

Nancy J. Marks by Catherine L. Reilly
Acting Dir. Counsel /
associate chief counsel
NANCY J. MARKS
Division Counsel /Associate Chief Counsel
Tax Exempt & Government Entities

PMTA : 01978