

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B1 – GENIN-144139-04

Date:

Sep 29 2004

Taxpayer =

Dear :

This responds to your letter dated July 8, 2004 in which it was requested that we recognize Taxpayer's election to be an entity classified as an association taxable as a corporation and Taxpayer's election to be treated as an S corporation. After review of the Taxpayer's request, it has been determined that Taxpayer qualifies for relief under Rev. Proc. 2004-48, 2004-32 I.R.B. 172. Your file has been forwarded to the Internal Revenue Service Center in Cincinnati for final disposition.

We hope that this information is helpful to you. If you have additional questions, please contact at (not a toll-free call).

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi
Chief, Branch 1
Office of the Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosures (1)
Rev. Proc. 2004-48