

**Internal Revenue Service**

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Department of the Treasury

Washington, DC 20224

Person To Contact:

No.

Telephone Number:

Refer Reply To:

CC:PSI:B01 – GENIN-121625-04

Date:

Aug 3 2004

Taxpayer = [REDACTED]

Dear [REDACTED]:

We are responding to a letter on behalf of the Taxpayer, dated February 27, 2004, requesting a late S election effective January 1, 1997.

According to the records at the Service Center, the Taxpayer has an S election effective January 1, 1997, as requested.

We hope that the above information proves helpful. In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)

cc: