Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To: CC:PSI:1

GENIN-137669-04

Date:

November 09, 2004

Legend

Taxpayer =

Dear :

This letter responds to correspondence dated May 10, 2004, submitted on behalf of Taxpayer requesting information regarding the status of its subchapter S election. We contacted our service center and confirmed that our records reflect a valid subchapter S election.

If you have any additional questions, please contact our office at (202) 622-3050.

Sincerely,

/s/ Dianna K. Miosi

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