

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:B01

GENIN-154511-04

Date:

November 17, 2004

Taxpayer = [REDACTED]

Dear [REDACTED]:

This responds to a letter dated July 29, 2004, submitted by your authorized representative, in which it was requested that the Internal Revenue Service recognize Taxpayer's election to be an S corporation effective as of May 12, 2003. After review of Taxpayer's request, it has been determined that Taxpayer qualifies for relief under Rev. Proc. 2004-48, I.R.B. 2004-32 C.B. 172. Consequently, 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 [REDACTED] at [REDACTED] (not a toll-free call).

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Office of the Associate Chief Counsel