DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

Sep 24 2003

[redacted]
GENIN-148269-03
UIL 1362.00-00

Number: **INFO 2003-0255**
Release Date: 12/31/2003
[redacted]

Taxpayer: [redacted]

Dear [redacted]:

This letter is in response to your letter, dated May 23, 2003, seeking a private letter ruling to obtain retroactive S corporation relief back to August 1, 1999. We spoke with the Cincinnati Service Center Entity Classification Department and were informed that Taxpayer is already classified as an S corporation, effective August 1, 1999. As such, we are closing this matter since you are no longer in need of relief to file a late election to be treated as an S corporation.

We appreciate this opportunity to provide you with assistance. If you have further questions, please contact us at (202) 622-3050 (not a toll free number).

Sincerely,

/s/ Dianna K. Miosi

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