

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-139783-04

Date:

November 09, 2004

Legend

Taxpayer =

Dear :

We are responding to a letter dated June 21, 2004, submitted on behalf of the Taxpayer requesting a late S corporation election. We have been informed by the Ogden Service Center that the Internal Revenue Service has accepted the Taxpayer's late S election effective April 30, 2003, pursuant to Revenue Procedure 2003-43.

We hope that the above information proves helpful.

Sincerely,

/s/ Dianna K. Miosi

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