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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To: CC:PSI:6-GENIN-158985-02 Date: November 15, 2002

Re:	
Dear :	
Thank you for your October 10, 2002, letter	advising us that
the	is serving as the State of
community revitalization agency for the com	mercial revitalization
deduction (CRD) under section 1400I of the Internal Reve	enue Code. We note that it is
not necessary to forward to us a copy of the qualified allow	cation plan and
documentation to demonstrate authenticity as the	e community revitalization
agency. Instead, the should retain these documents.	

We will forward your letter and a copy of this letter to the appropriate office in the Internal Revenue Service that is responsible for monitoring compliance of the CRD.

Sincerely yours,

Kathleen Reed KATHLEEN REED Senior Technician Reviewer, Branch 6 Office of Associate Chief Counsel (Passthroughs and Special Industries)