

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

GENIN-129762-05

Date:

April 21, 2006

Dear _____ :

This letter responds to your request for information dated May 20, 2005. You have asked us to recognize an Election under Subchapter S for the corporation named above, using automatic relief provisions. Based on your account history, it appears that you are qualified to submit a new Form 2553 under Revenue Procedure 97-48. Follow section 4.01(2) of Rev. Proc. 97-48 (copy enclosed). Your Form 2553, dated declaration, and perjury statement under Rev. Proc. 97-48 should be sent via facsimile to the Cincinnati Service Center at (859) 669-5748. You should receive a confirmation letter within 60 days after transmitting the documents.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See Rev. Proc. 2005-1, §2.04, 2005-1 IRB 7 (Jan. 3, 2005). If you have any additional questions, please call our office at () .

Sincerely,

/s/

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

Enclosures (2)