

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:CORP:B06

PLR-157165-05

Date:

January 09, 2006

Dear _____ :

This letter responds to your November 9, 2005 request that we supplement our letter ruling dated June 22, 2005 (PLR-114185-05, PLR200539007) (the "Prior Ruling"). The information submitted for consideration is summarized below. All terms in this ruling have the meanings assigned to them in the Prior Ruling.

The ruling contained in this letter is based upon information and representations submitted by the taxpayer and accompanied by a penalties of perjury statement executed by an appropriate party. This office has not verified any of the material submitted in support of the request for rulings. Verification of the information, representations, and other data may be required as part of the audit process.

In the Prior Ruling, Parent requested an extension of time under § 301.9100-3 of the Procedure and Administration Regulations to file a request for an automatic waiver, pursuant to §1504(a)(3)(B) of the Code and Rev. Proc. 2002-32, 2002-1 C.B. 959, of the application of §1504(a)(3)(A) with respect to each of Parent, Sub # 1, and Sub # 2 (the "Election").

In the Prior Ruling, an extension of time was granted under § 301.9100-3, until 60 days from the date on the Prior Ruling to make the Election, by attaching the statement described in section 5 of Rev. Proc. 2002-32 to the Date 6 to Date 7 Restored Parent Group amended consolidated return.

In the Prior Ruling, Parent represented that the period of limitations on assessment under § 6501(a) would not expire for Parent's, Sub # 1's, and Sub # 2's taxable years in which the reaffiliation occurred or for any years that would have been affected by the Election had it been timely filed until at least Date 9. However, the period of limitations expired prior to Date 9. Parent has requested a ruling that the Prior Ruling remain in full force and effect, notwithstanding the expiration of the period of limitations on assessment prior to Date 9.

Based solely on the information and representations submitted with the original and supplemental requests, we rule as follows:

The expiration of the period of limitations on assessment prior to Date 9 will not adversely affect the Prior Ruling. Accordingly, the extension of time to file the Election granted under § 301.9100-3 in the Prior Ruling until 60 days from the date on the Prior Ruling remains in full force and effect

This supplemental ruling letter is directed only to the taxpayer that requested it. Section 6110(k)(3) provides that it may not be used or cited as precedent.

A copy of this supplemental ruling letter together with the Prior Ruling must be attached to the Restored Parent Group amended return.

Pursuant to the power of attorney on file in this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,

Ken Cohen
Senior Technician Reviewer, Branch 3
Office of Associate Chief Counsel (Corporate)

cc: