Internal Revenue Service

Number: **INFO 2010-0045**
Release Date: 3/26/2010

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
PLR-122743-09
Date:
October 23, 2009

UIL: 9999.98-00

Taxpayer =

Dear :

This responds to the letter dated April 15, 2009, submitted on behalf of Taxpayer, requesting an extension of time under § 301.9100-3 of the Procedure and Administration Regulations to file an election under § 301.7701-3(c) to be treated as a disregarded entity for federal tax purposes.

On September 28, 2009, your representative requested by telephone that the ruling request be withdrawn. Therefore, we have closed the ruling request and will take no further action with respect to it. The user fee paid in connection with the ruling request is being refunded to you.

Sincerely,

Faith P. Colson

Faith P. Colson
Senior Counsel, Branch 1
Office of the Associate Chief Counsel
(Passthroughs and Special Industries)

CC: