

authority under section 7805(b) to limit the retroactive effect of the revocation to contracts with applications signed on or before Date. In accordance with the Taxpayer's request, the Service has decided to grant relief under section 7805(b). Accordingly, the revocation will apply prospectively only to contracts with applications signed after Date.

In accordance with the power of attorney on file with this office, we are sending a copy of this letter to the Taxpayer's authorized representatives.

Sincerely,

Elizabeth M. Hill
Assistant to the Branch Chief, Branch 4
(Financial Institutions and Products)

Cc: