Internal Revenue Service

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Person To Contact: , ID No.

Telephone Number:

Refer Reply To: CC:ITA:B03 – GENIN-163331-03 Date: December 09, 2003



Dear

This refers to the letter dated January 11, 2002, that we issued to requested the advice contained in the letter on behalf of your office. That letter was published as a general information letter (GENIN-156710-01). Upon further consideration, we revoke that letter.

Sincerely,

Robert A. Berkovsky Chief, Branch 4 Associate Chief Counsel (Income Tax & Accounting)