Internal Revenue Service

Number: **INFO 2004-0190** Release Date: 12/31/04 Index Number: 9100.00-00 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 GENIN-133629-04 Date: September 23, 2004

Legend			
Taxpayer	=		
Dear			

We are responding to a letter dated June 2, 2004, submitted on behalf of the Taxpayer requesting automatic relief under Revenue Procedure 2002-59 to make a late entity election effective October 21, 2003. We contacted the Ogden Service Center on the Taxpayer's behalf. The Ogden Service Center has informed us that the Internal Revenue Service has accepted the Taxpayer's entity election effective October 21, 2003. If the Taxpayer has not received notice of the acceptance from the Internal Revenue Service, the Taxpayer may request one from the Philadelphia Service Center's entity control unit.

We hope that the above information proves helpful.

Sincerely,

/s/ Dianna K. Miosi

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