Internal Revenue Service Number: INFO 2004-0200 Release Date: 12/31/04 Index Number: 1362.00-00	Department of the Treasury Washington, DC 20224
	Person To Contact: No. Telephone Number:
	Refer Reply To: CC:PSI:B01 – GENIN-139797-04 Date: Sept 3 2004

Taxpayer =

Dear :

We are responding to your letter on behalf of the Taxpayer, dated June 10, 2004, requesting a late S election effective for taxable year 2003.

According to the records at the Service Center, the Taxpayer has an S election effective January 1, 2003, as requested.

We hope that the above information proves helpful.

Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI Chief, Branch 1 Associate Chief Counsel (Passthroughs and Special Industries)