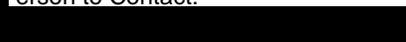


Internal Revenue Service

Department of the Treasury

Index Number: 7701.00-00

Washington, DC 20224


 Person to Contact:

 Telephone Number:

 Refer Reply To:
 CC:PSI:BO1-COR-109887-00

Number: **INFO 2000-0238**
Release Date: 9/30/2000

Date:
August 31, 2000

Legend:

- X = 
- D1 = 
- Country = 
- Entity = 

:

This letter responds to correspondence dated March 29, 2000, submitted on behalf of X, requesting that we accept X's Form 8832, Entity Classification Election, which elects to classify X as disregarded entity effective D1 pursuant to section 301.7701-2(e) of the Procedural and Administration Regulations.

To meet the requirements of section 301.7701-2(e), X must show that pursuant to section 301.7701-2(b)(8)(i) X was classified as a Country Entity prior to November 29, 1999. Please forward any evidence that proves X was classified as a Country Entity prior to November 29, 1999 to the National Office.

Because we do not have sufficient information with respect to the requested ruling, we are closing our file at this time.

If you have any additional questions, please contact our office at (202) 622-3050.

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi

Chief, Branch 1

Office of the Associate Chief Counsel

(Passthroughs and Special Industries)