199935066

Internal Revenue Service

Department of the Treasury

Index Number: 1362.02-03
368.04-00

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:
CC:DOM:P&SI:3 PLR-103578-99

Date:

JUN - 2 1999

Company:

Subsidiary A:

Subsidiary B:

Subsidiary C:

Dear

This letter responds to a letter dated December 2, 1998, as well as subsequent correspondence, submitted on behalf of Company and Subsidiaries A, B, and C by your authorized representative, requesting various rulings relating to a proposed corporate reorganization and the subsequent election by Subsidiaries A, B, and C to be S corporations. As your authorized representative was advised, the Service declines under § 4.02(1) of Rev. Proc. 99-3, 1999-1 I.R.B. 103, 111, to rule on the plan of reorganization.

In accordance with § 15.10(2)(e) of Rev. Proc. 99-1, 1999-1 I.R.B. 6, 56, we have submitted a request for the refund of Subsidiary A's user fee of $150.

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PLR-103578-99

In accordance with the power of attorney on file with this office, we are sending a copy of this letter to your authorized representative.

Sincerely,

DONNA M. YOUNG
Senior Technician Reviewer,
Branch 3
Office of the Assistant
Chief Counsel
(Passthroughs and
Special Industries)