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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

OCT 16 2002

SIN: 507.00-00

T:EO:B3

Dear

The purpose of this letter is to revoke private letter rulings 199823057, 199913034 and 199952090 issued to you in response to a letter ruling request dated December 22, 1997.

A private letter ruling found to be in error or not in accord with the current views of the Service may be revoked. Section 13.04, Rev. Proc. 2002-4, 2002-1 I.R.B. 127. Because of inconsistencies in the legal position taken in these rulings, we hereby revoke them. You have previously accepted this action.

This ruling is directed only to the taxpayer that requested it. Section 6110(k) of the Code provides that it may not be used or cited as precedent.

A copy of this letter has been sent to your authorized representative in accordance with a power of attorney on file in this office.

Sincerely,

(signed) Robert C. Harper, Jr.

Robert C. Harper, Jr.
Manager, Exempt Organizations
Technical Group 3