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Internal Revenue Service

Department of the Treasury

UIL: 446.00-00

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:
CC:DOM:IT&A:5- TAM-105137-99
Date: FEB 25 1999

Attention:

Dear

This letter responds to a letter of February 23, 1998, from your authorized representative, Specifically, the letter requested the amendment of footnote 1 on page 6 of TAM 9818004 (TAM-107297-97), issued on May 1, 1998. This letter modifies TAM 9818004 by deleting footnote 1on page 6 and replacing it with the following:

> Taxpayer does not ordinarily receive payments in advance of the time when payment is due under its service contracts; thus, the earliest event fixing its right to receive income will not ordinarily be payment.

All other provisions of TAM 9818004 are unchanged and remain in full force and effect.

Pursuant to a power of attorney on file, we are sending copies of this letter to

Sincerely,

Assistant Chief Counsel
(Income Tax & Accounting)

By: Douglas A. Fahey
Douglas A. Fahey
Assistant to Branch Chief

cc:

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