TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200220027

Date: September 24, 2001

Contact Person:

ID No.
Telephone Number:

W/L: 9999.98-00

T:EO:B1

Employer Identification Number:

Dear Sir/Madam:

This letter modifies private letter ruling number 200041038 dated July 20, 2000.

The first sentence in the first paragraph under the heading "Rationale" should be deleted and the following sentence should be substituted in its place:

> LLC has represented that it is classified as a partnership for federal tax purposes under section 301.7701-3 of the Procedure and Administration Regulations.

In addition, under the heading "Rulings," the following sentence should be added to the second paragraph following the three numbered rulings:

> In particular, no opinion is expressed regarding (i) whether the LLC is classified as a partnership for federal tax purposes, or (ii) if LLC is classified as a partnership, whether you are a partner in the partnership.

In all other respects, private letter ruling number 200041038 remains the same.

In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

Sincerely,

(signed) Marvin Friedlander

Marvin Friedlander
Manager, Exempt Organizations
Technical Group 1

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