

Internal Revenue Service
Washington, DC

Department of the Treasury

Person to Contact:
Deana Goings

(202) 622-7280
CC:PA:T:CRU

Date: 05/04/2001

Dear Sir or Madam:

We are returning your user fee check because a user fee is not required for your request. Your correspondence is being handled as follows:

| | The correspondence is being forwarded to the appropriate office to issue general information. You will receive a reply directly from that office.

| | The form that you submitted is being forwarded to the appropriate office for filing. You will not receive a reply from that office.

| | In view of new Code section 898, the form that you submitted is being forwarded to the appropriate office for further action regarding changes for controlled foreign corporations. You will receive a reply directly from that office.

| | See Attachment.

| | We do not have a case to associate with the check.

| X| Section 7.04 of Rev. Proc. 2001-1 states that a letter ruling or determination letter ordinarily will not be issued on questions involving the validity of the federal income tax and other taxes set forth in the Code, questions on the authority or jurisdiction of the Service to enforce the Code or collect information, or similar matters.

Very truly yours,
Carolyn R. Johnson
Chief, CRU Unit

Enclosure: Check

(M) Letter C