

**INTERNAL REVENUE SERVICE**

Number: **200242021**

Release Date: 10/18/2002

Index No.: 4251.00-00

CC:PSI:8/PLR-125328-02

In re:

July 15, 2002

Legend:

Taxpayer =

Dear :

On May 24, 2001, the IRS issued a letter ruling, LTR 200133008, to Taxpayer concerning Taxpayer's responsibility for the excise tax imposed by § 4251 of the Internal Revenue Code on amounts paid for communication services.

Upon reconsideration, in accordance with section 12.04 of Rev. Proc. 2002-1, 2002-1 I.R.B. 1, 50, the IRS is revoking LTR 200133008. The effective date of the revocation is August 9, 2002. Section 6110(k)(3) provides that this document may not be used or cited as precedent.

Sincerely,  
Associate Chief Counsel  
(Passthroughs and Special Industries)  
By: Richard A. Kocak  
Chief, Branch 8

Enclosures (2):

Copy of this letter

Copy for § 6110 purposes

cc: