



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Number: **200604034**
Release Date: 1/27/06
231063/SE:T:EO:RA:T:1
Date: 10/31/2005

Contact Person:

Identification Number:

Telephone Number:

UIL Code
4941.04-00
4946.03-00

Employer Identification Number:

Dear

We are revoking Private Letter Ruling 200542037, dated July 27, 2005, which concluded that a judge of a U.S. District Court is not a "government official" under section 4946(c)(5) of the Internal Revenue Code for purposes of the prohibition against self-dealing under section 4941(d)(2)(E). This action is consistent with section 13.04 of Rev. Proc. 2004-5, 2005-4 I.R.B. 128, 155.

Therefore, you may not rely on this letter ruling. However, under section 13.05 of Rev. Proc. 2004-5, you may request that we limit the retroactive effect of the revocation of this letter ruling under section 7805(b) of the Code.

This letter does not constitute an adverse letter ruling with respect to the issue. You may request a conference to discuss this matter further.

This letter will be made available for public inspection under section 6110 of the Code after certain deletions of identifying information are made. For details, see enclosed Notice 437, *Notice of Intention to Disclose*. A copy of this letter with deletions that we intend to make available for public inspection is attached to Notice 437. If you disagree with our proposed deletions, you should follow the instructions in Notice 437.

If you have any questions about this letter, please contact me using the telephone number shown in the heading of this letter.

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,

Lawrence M. Brauer
Acting Manager
Exempt Organizations
Technical Group 1

Enclosure
Notice 437