

INTERNAL REVENUE SERVICE

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CC:PSI:8/PLR-143447-01

August 27, 2001

In re:

Legend:

Dear :

On April 25, 1985, the IRS issued a letter ruling, LTR 8529094, to Taxpayer concerning whether certain communications services are exempt from the excise tax imposed by § 4251 of the Internal Revenue Code by reason of § 4253(f).

In accordance with section 12.04 of Rev. Proc. 2001-1, 2001-1 I.R.B. 1, 46, the IRS is revoking LTR 8529094. The effective date of the revocation is October 1, 2001. 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: Ruth Hoffman
Senior Technician Reviewer, Branch 8

Enclosures (2):

Copy of this letter
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